

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: SMC: NEW DELHI

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER

ITA No.686/Del/2023
Assessment Year: 2012-13

Pankaj Nindra, House no. A-4, N.I.T, Nehru Ground, Faridabad, Haryana 121001 PAN AFUPN 4636 A	vs.	ITO, Ward 2(3), Faridabad, Haryana 122001
(Appellant)		(Respondent)

For Assessee :	Shri Abhishek Jain, CA
For Revenue :	Shri Om Prakash, Sr. DR

Date of Final Hearing :	31.08.2023
Date of Pronouncement :	31.08.2023

ORDER

PER CHANDRA MOHAN GARG, J.M.

This appeal has been filed by the assessee against the order of Id. CIT(A)/NFAC dated 26.12.2022 for AY 2012-13.

2. At the very outset, I note that the Id. Senior DR, however, supported the orders of the authorities below but at the same time he did not controvert the factual position that the Assessing Officer has passed ex parte reassessment order on 05.11.2019 u/s. 144 r.w.s 147 of the Act and the Id. CIT(A) has also dismissed appeal of assessee ex parte qua appellant. The Id. Senior DR, on being asked by the bench, not controverting the submissions of Id. AR submitted that the Department has no serious objection if the matter is restored to the file of Assessing Officer for *denovo* framing of reassessment order after allowing due opportunity of hearing to the assessee. Accordingly, in view of above submissions the matter is restored to the file of Assessing Officer for afresh framing of *denovo* reassessment order after allowing due opportunity of hearing to the

assessee and without being influenced from the earlier reassessment and first appellate order.

3. In the result, the appeal of assessee is allowed for statistical purposes.

Order pronouncement in the open court on 31.08.2023

Sd/-
(CHANDRA MOHAN GARG)
JUDICIAL MEMBER

Dated: 31st August, 2023.

NV/-

Copy forwarded to :

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

// By Order //

Asstt. Registrar, ITAT, New Delhi