

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA JUDICIAL MEMBER**

ITA No.872/Del/2023
Assessment Year: 2012-13

Dharmender A-71, Amar Colony Nangloi, New Delhi-10041 PAN No.AGOPC1093M (APPELLANT)	Vs	ITO Ward- 45 (7) New Delhi (RESPONDENT)
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Appellant by	None
Respondent by	Sh. Vivek Kumar, Upadhyay, Sr DR

Date of hearing:	04/09/2023
Date of Pronouncement:	04/09/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order dated 31.01.2023 by NFAC, Delhi pertaining to A.Y.2012-13.

2. The sum and substance of the grievance of the assessee is that the NFAC erred in dismissing the appeal in limine without affording a reasonable and adequate opportunity of being heard.

3. We have carefully perused the impugned order of the NFAC. We find that NFAC has dismissed the appeal without considering the merits of the case, therefore, in the interest of justice we restore the appeal to the files of the CIT(A) to be decided on merits

after affording a reasonable and adequate opportunity of being heard to the assessee.

4. In the result, the appeal of the assessee is allowed for statistical purpose.

5. Decision announced in the open court on 04.09.2023.

Sd/-
[ANUBHAV SHARMA]
JUDICIAL MEMBER

Sd/-
[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Dated: .09.2023

Neha

Copy forwarded to:

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

Asst. Registrar
ITAT, New Delhi