

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'A' : NEW DELHI)
BEFORE SH. N.K.BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER
ITA No. 603/Del/2023
(Assessment Year : 2017-18)**

Anil Maji 40/4913, Reghar Pura Karol Bagh, New Delhi PAN : AUOPM9332M	Vs.	ITO, Waed-51(4) New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	None
Revenue by	Sh.Kanv Bali, Sr. DR

Date of hearing:	04.09.2023
Date of Pronouncement:	21.09.2023

ORDER

PER ANUBHAV SHARMA, JM:

The appeal has been preferred by the Assessee against the order dated 29.12.2022 of CIT(A), National Faceless Appeal Centre (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in arising out of an appeal before it against the order dated 18.12.2019 passed u/s 144 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the ITO, Ward-51(4), Delhi, (hereinafter referred as the Ld. AO).

2. Heard and perused the record.

3. It comes up that amongst other grounds the assessee has taken up a ground that sufficient opportunity of hearing was not given.

3.1 Ld. DR has however opposed the same.

4. Appreciating the matter on record it comes up that notices were served on the registered e-mail ID of the assessee. Ld. AR has submitted that being a simpleton person, assessee had sought indulgence of the Ld. First Appellate Authority on the basis that he was not aware of the Income Tax law. It comes up that assessment order was passed u/s 144 and in column no. 11 of form 35 of the appeal before Ld. First Appellate Authority it was mentioned by assessee “ *I am not familiar with the proceeding of the income tax as soon as I am able to understand the income tax proceeding and hire consultant to help me in the proceedings the order is passed, I did not get chance to give my justification in this regard.*”

5. However, it appears that the First Appellate Authority, NFAC, failed to take into consideration the peculiar facts of assessee and without issuing any notices by postal means decided the appeal. The ends of justice require giving an opportunity to the assessee to contest on merits. **The appeal is allowed for statistical purposes** and the issues are restored on merits to the files of Ld. First Appellate Authority, NFAC, and due opportunity of hearing to the assessee shall be given.

Order pronounced in the open court on 21st September, 2023.

Sd/-

(N.K.BILLAIYA)
ACCOUNTANT MEMBER

Date:- 21 .09.2023

Binita, SR.P.S

Copy forwarded to:

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

AR, ITAT
New Delhi