

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'F': NEW DELHI)**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No:- 1228/Del/2023
(Assessment Year: 2016-17)**

Rajkumar, New Delhi.	Vs.	ITO, Circle- 5(3)(1), Noida.
PAN No: AMTPR7320K		
APPELLANT		RESPONDENT

Assessee by : None
Revenue by : Shri Vivek Vardhan, Sr. DR

Date of Hearing : 26.09.2023
Date of Pronouncement : 26.09.2023

ORDER

PER N.K. BILLAIYA, AM

This appeal by the assessee is preferred against the order dated 23.02.2023 by NFAC, Delhi, pertaining to AY 2016-17.

2. The sum and substance of the grievance of the assessee is that NFAC erred in confirming the assessment by an ex-parte order without affording a reasonable and adequate opportunity of being heard.

3. None appeared on behalf of the assessee inspite of notice. We decided to proceed it ex-parte.
4. We have carefully perused the orders of the authorities below. The fact on records shows that the assessee originally filed his return of income declaring Nil income, which was subsequently revised at Rs. 46,34,140/-. The revised return income was assessed at Rs. 2,48,05,338/-.
5. The assessee challenged the assessment before the CIT(A), but for some reason could not attend the appellate proceedings and the NFAC proceeded ex-parte and dismissed the appeal.
6. In our considered opinion, NFAC ought to have given a reasonable and adequate opportunity after serving the notice to the assessee. In the interest of justice and fair play, we restore this appeal to the files of the CIT(A) / NFAC with the direction to decide the appeal afresh after affording a reasonable and adequate opportunity of being heard to the assessee.
7. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 26.09.2023.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Dated: 26/09/2023.
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	26/9/23
Date on which the typed draft is placed before the dictating Member	26.09.23
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	