

IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "S.M.C." : DELHI]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No. 2399/Del/2023
निर्धारणवर्ष /Assessment Year: 2013-14

Anu Jain, A-520, Lajpat Nagar, Moradabad, Uttar Pradesh - 244 001.	बनाम Vs.	ACIT - 1, Moradabad.
PAN No. ACSPJ4918N		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारितकीओरसे /Assessee by :	Shri Rajat Jain, C. A.; & Shri Akshat Jain, C. A.;
राजस्वकीओरसे / Department by :	Shri Om Parkash, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	09/10/2023
उद्घोषणाकीतारीख/Pronouncement on :	11/10/2023

आदेश / O R D E R

PER C. N. PRASAD, J. M. :

1. This appeal is filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals) [hereinafter referred

to CIT (Appeals)]/National Faceless Appeal Centre [NFAC] Delhi, dated 14.07.2023 for assessment year 2013-14.

2. The Ld. Counsel for the assessee, at the outset, submits that the appeal of the assessee was disposed of without providing proper opportunity of being heard to the assessee. The ld. Counsel referring to page 2 of the order of the ld. CIT (Appeals) order submits that only two opportunities were provided to the assessee, one on 22.06.2023 and the other on 7.07.2023. The ld. Counsel submits that on 22.06.2023 the assessee sought an adjournment and the ld. CIT (Appeals) fixed the second hearing on 7.07.2023 for which the assessee has not received any notice. Therefore, the ld. Counsel submits that as the ld. CIT (Appeals) did not provide sufficient opportunity of being heard to the assessee, the matter may be restored to the file of the ld. CIT (Appeals) for deciding the appeal afresh.

3. The ld. DR has no serious objection in restoring the appeal to the file of the ld. CIT (Appeals).

4. Heard both the parties perused the order of the ld. CIT (Appeals). It is observe that the appeal was fixed for hearing on 22.06.2023 on which date the assessee sought an adjournment. Second hearing was fixed on 7.07.2023 after a gap of three weeks and it is the contention of the assessee that no notice has been received by the assessee. It is also noticed from the order of the ld. CIT (Appeals) that the appeal was dismissed for non-prosecution without disposing of the grounds on merits. In the circumstances, I deem it fit and proper to restore the

appeal to the file of the ld. CIT (Appeals) for deciding the appeal afresh in accordance with law, after providing adequate opportunity of being heard to the assessee. Accordingly this appeal is restored to the file of the ld. CIT (Appeals) for fresh adjudication.

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

Order pronounced in the open court on : 11/10/2023.

Sd/-
(C. N. PRASAD)
JUDICIAL MEMBER

Dated : 11/10/2023.

MEHTA

Copy forwarded to :-

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

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	09.10.2023
Date on which the typed draft is placed before the dictating member	10.10.2023
Date on which the typed draft is placed before the other member	11.10.2023

Date on which the approved draft comes to the Sr. PS/ PS	11.10.2023
Date on which the fair order is placed before the dictating member for pronouncement	11.10.2023
Date on which the fair order comes back to the Sr. PS/ PS	11.10.2023
Date on which the final order is uploaded on the website	11.10.2023
Date on which the file goes to the Bench Clerk	11.10.2023
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	