

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. 2237/Del/2023
निर्धारणवर्ष /Assessment Year: 2012-13

Shri Subodh Kumar Jha, H-80, 3 rd Floor, Kalkaji, New Delhi - 110 019.	बनाम Vs.	Income Tax Officer, Ward : 29 (3), New Delhi.
PAN No. AEXPJ1274N		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारितकीओरसे /Assessee by :	Shri Neelkanth Khandelwal, Advocate; & Ms. Shivangi Kumar, Adv.;
राजस्वकीओरसे / Department by :	Shri Om Parkash, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	03/10/2023
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 ld. Commissioner of Income Tax (Appeals) [hereinafter referred to

CIT (Appeals)]/National Faceless Appeal Centre [NFAC] Delhi, dated 21.06.2023 for assessment year 2012-13.

2. The assessee raised several grounds on merits and also the ld. CIT (Appeals) passed ex-parte order.

3. The Ld. Counsel for the assessee, at the outset, submits that the appeal of the assessee was dismissed in limine by the ld. CIT (Appeals) observing that appellant is not interested in prosecuting the appeal filed. The ld. Counsel submits that the appeal was dismissed by the ld. CIT (Appeals) without deciding the issue on merits. The ld. Counsel, therefore, requests for restoring the appeal back to the file of the ld. CIT (Appeals) for providing an opportunity to the assessee and to decide the appeal on merits.

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

5. On hearing both the sides and perusing the order of the ld. CIT (Appeals) we observe that the appeal of the assessee was dismissed in limine by the ld. CIT (Appeals) for non-prosecution. The ld. CIT (Appeals) has not decided the issues on merits which, in my opinion, is not justified. Therefore, this appeal is restored to the file of the ld. CIT (Appeals) and the same shall be disposed of on merits after providing an opportunity of hearing to the assessee. The assessee is also directed to co-operate with the proceedings before the ld. CIT (Appeals) and provide necessary

information to support the claim/grounds raised before the ld. CIT (Appeals).

6. 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	05.10.2023
Date on which the typed draft is placed before the dictating member	06.10.2023
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	