

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. 2359/Del/2023  
निर्धारणवर्ष /Assessment Year: 2016-17

Rama Social Reforms Educational Society, 224, S. K. Road, Arya Nagar, Meerut, Uttar Pradesh - 250 002.	<b>बनाम Vs.</b>	Income Tax Officer,  (Exemption) Ward,  Ghaziabad.
<b>PAN No. AABTR0291B</b>		
<b>अपीलार्थी / Appellant</b>		<b>प्रत्यर्थी / Respondent</b>

निर्धारितकीओरसे /Assessee by :	Shri V. Raja Kumar, Advocate;
राजस्वकीओरसे / Department by :	Shri Om Parkash, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	05/10/2023
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] dated 23.06.2023 for assessment year 2016-17.

2. The ld. Counsel for the assessee, at the outset, submits that the appeal was disposed of by the ld. CIT (Appeals) without providing adequate opportunity of hearing. Ld. Counsel submits that assessee sought adjournment on various occasions for the reason that the Authorized Representative expired due to COVID-19 and the assessee applied for certain certified copies from the Assessing Officer and sought adjournment as the assessee was not in a position to represent its case without the copies of the document. However, the ld. CIT (Appeals) dismissed the appeal of the assessee without giving any opportunity.

3. The ld. DR has no serious objection in restoring the matter back to the ld. CIT (Appeals).

4. Heard both the sides and perusing the evidences furnished before me it is observed that the assessee requested the ld. CIT (Appeals) to adjourn the hearing as the authorized representative expired due to COVID-19. As such complete record for preparing and representing the appeal was not available with the assessee, the assessee had applied for copies of the documents from the Assessing Officer. The assessee could collect documents partially and still some of the documents remained to be collected. However, it seems that the appeal of the assessee was dismissed by the ld. CIT (Appeals) without giving any further time though the assessee sought for adjournment. Taking the totality of facts and circumstances into consideration I am of the view that this appeal

should go back to the file of the Id. CIT (Appeals) for deciding afresh after providing adequate opportunity of being heard to the assessee. Thus, the same is restored to the file of the Id. CIT (Appeals) for deciding the appeal afresh.

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	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	