

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B', NEW DELHI**

**BEFORE SH. SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI KUL BHARAT, JUDICIAL MEMBER**

ITA No.1098/DEL/2022
(Assessment Year : 2015-16)

Harun Ali C/O. Chaurasia and Association, C-2302, Advantage, Indrapuram, Ghaziabad, UP-201 014 PAN No. ABWPA 4042 P (APPELLANT)	Vs.	Pr. CIT Dehradun (RESPONDENT)
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Assessee by	Shri Venketesh Chaurasia, Adv.
Revenue by	Shri T. James Singson, CIT-D.R.

Date of hearing:	22.11.2023
Date of Pronouncement:	23.11.2023

PER SHAMIM YAHYA, AM :

This appeal filed by the assessee is directed against the order of Learned Pr. Commissioner of Income Tax, Dehradun dated 19.03.2021 pertaining to Assessment Year 2015-16.

2. Though assessee has raised several grounds, at the outset, learned Counsel for the assessee prayed that due to the pandemic period, assessee could not canvas the issues properly before learned Pr. CIT which lead to an ex parte order. Learned Counsel for the assessee prayed that an opportunity may be granted to the assessee to canvas the case properly before the learned Pr. CIT.

3. Learned DR did not have any objection to the above proposition.
4. Accordingly, we remit the issue back to the file of the Pr. CIT and direct to consider the issue afresh after giving the assessee proper opportunity of being heard.
5. In the result, appeal of assessee stands allowed for statistical purposes.

Order pronounced in the open court on 23.11.2023

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

Date:- 23.11.2023

*Priti Yadav, Sr. PS**

Copy forwarded to:

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

Sd/-

**(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR
ITAT NEW DELHI