

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

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

ITA No.2414/Del/2023  
Assessment Year: 2013-14

<b>Punjab National Bank Karnal</b>	<b>Vs.</b>	<b>ITO(TDS) Panchkula</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. V. Rajakumar, Advocate
Respondent by	Sh. Vivek Vardhan, Sr DR

Date of hearing:	11/12/2023
Date of Pronouncement:	11/12/2023

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal by the assessee is preferred against the order dated 26.05.2023 by NFAC, Delhi pertaining to A.Y.2013-14.

2. The grievance of the assessee read as under :-

*1. dismissing appeal against order passed u/s 201 and 201(1A) of the Act without providing due and adequate opportunity of hearing:*

*II. confirming the order passed by the Assessing Officer u/s 201 and 201 (1A) of the Act which was bad both in eyes of law and on facts ignoring the fact that the*

*assessee was not liable to deduct tax after submission of Form 15G/15H.*

3. The appeal is late by 31 days. We have gone through the application for the condonation of delay and are satisfied that the assessee was prevented by reasonable and sufficient cause for not filing the appeal on time, therefore, the delay is condoned.
4. A perusal of the order by NFAC show that the appeal has been dismissed for non prosecution though there is mention of issue of notices but whether such notices were served upon the assessee is not known. Therefore, in the interest of justice we deem it fit to restore the appeal to the files of the CIT(A). The CIT(A) is directed to decide the appeal afresh on merits of the case and after affording a reasonable and adequate opportunity of being heard to the assessee.
5. In the result, the appeal filed by the assessee is allowed for statistical purpose.
6. Decision announced in the open court on 11.12.2023.

Sd/-  
**(ASTHA CHANDRA)**  
**JUDICIAL MEMBER**

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

\*NEHA\*

Date:- .12.2023

Copy forwarded to:

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

ASSISTANT REGISTRAR  
 ITAT NEW DELHI