

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : A : NEW DELHI

BEFORE SHRI G.S. PANNU, HON'BLE VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.149/Del/2023
Assessment Year: 2012-13

Ankit Chaudhary,
C/o Ashish Agarwal, Advocate,
Raj Complex, Arya Samaj Road,
Muzaffarnagar,
Uttar Pradesh - 251001.

Vs ITO,
Ward 3(1)(2),
Muzaffarnagar.

PAN: AGZPC0818R

(Appellant)

(Respondent)

Assessee by : Shri Prem Prakash, &
Shri Ashish Agarwal, Advocates
Revenue by : Shri R.K. Meena, Sr. DR
Date of Hearing : 05.12.2023
Date of Pronouncement : 05.12.2023

ORDER

PER ANUBHAV SHARMA, JM:

This is appeal preferred by the Assessee against the order dated 14.12.2022 of the National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal No.CIT(A), Muzaffarnagar/10148/2019-20 arising out of the appeal before it against the order dated 03.12.2019 passed u/s. 143(3) r.w.s. 147 of the Income

Tax Act, 1961 (hereinafter referred as 'the Act') by the ITO, Ward-1(1), Muzaffarnagar (hereinafter referred to as the Ld. AO).

2. Heard and perused the record. At the time of hearing, it was pointed out by the Id. AR that the Id.CIT(A) has erred in not considering the submissions of the assessee filed on 05.02.2021 and 04.05.2022 and the submissions of 31.08.2022 only were taken into consideration. It comes up that in para 4.2, the Id. CIT(A) mentions that the submissions dated 31.08.2022 and 11.11.2022 have been filed which have been considered.

3. In the light of the aforesaid, the issue is restored to the file of the Id.CIT(A) to consider the submissions of the assessee along with evidences filed and pass a fresh order.

4. In the result, the appeal of the assessee is allowed for statistical purposes only.

Order pronounced in the open court on 05.12.2023.

Sd/-

(G.S. PANNU)
VICE PRESIDENT

Dated: 05th December, 2023.

dk

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi