

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'G': NEW DELHI)**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

**ITA No:- 389/Del/2023
(Assessment Year: 2017-18)**

Sunny Guglani, Delhi.	Vs.	CIT(A), Delhi.
PAN No: ALDPG5662N		
APPELLANT		RESPONDENT

Assessee by : Shri Prateek Basutiya, CA
Revenue by : Shri Anuj Garg, Sr. DR

Date of Hearing : 03.01.2024
Date of Pronouncement : 03.01.2024

ORDER

PER N.K. BILLAIYA, AM

This appeal by the Assessee is preferred against the order dated 21.12.2022 by NFAC, Delhi, pertaining to A.Y. 2017-18.

2. The sum and substance of grievance of the assessee is that the CIT(A) / NFAC erred in dismissing the appeal of the assessee in limine without going into the merits of the case.

3. Representatives of both the sides were heard at length. The case records carefully perused.
4. Facts emanating from the assessment order show that the assessment order dated 17.12.2019 was framed ex-parte u/s 144 of the Act. Though, the AO has mentioned the details of notices issued u/s 142(1) of the Act which were not complied but there is no evidence to show that the impugned notices were actually served at the correct address. The AO was left with no choice but to make addition of Rs. 3,45,00,000/- which was confirmed by NFAC again by ex-parte order.
5. In the interest of justice and fair play, we deem it fit to restore the appeal to the files of the AO. The AO is directed to decide the issue afresh after properly serving a notice upon the assessee and after affording a reasonable and adequate opportunity of being heard.
6. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the Open Court on 03.01.2024

Sd/-
(YOGESH KUMAR US)
JUDICIAL MEMBER

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

Dated: 03/01/2024.

Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	03.01.24
Date on which the typed draft is placed before the dictating Member	03.01.24
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
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	