

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

**Before Dr. B. R. R. Kumar, Accountant Member
Ms. Astha Chandra, Judicial Member**

ITA No. 3172/Del/2023 : Asstt. Year : 2012-13

Tejpal, House No. 46, Village- Gazipur, Pali, NIT, Fraidabad, Haryana-121004	Vs	Income Tax Officer, Ward-2(4), Faridabad, Haryana-121001
(APPELLANT)		(RESPONDENT)
PAN No. APLPT0128C		

**Assessee by : Sh. S. S. Nagar, CA
Revenue by : Sh. Amit Katoch, Sr. DR**

Date of Hearing: 14.02.2024	Date of Pronouncement: 15.02.2024
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of National Faceless Appeal Centre (NFAC), Delhi dated 14.09.2023.

2. The appeal of the assessee has not been admitted by the Id. CIT(A) invoking the provisions of Section 249(4)(b), while the Id. Counsel of the assessee filed copy of the ITR filed by the assessee on 05.12.2019. The Id. CIT(A) shall go through this fact and verify from the records of the department about the validity of the return filed, then admit the appeal and to adjudicate the grounds after affording an opportunity of being heard to the assessee.

3. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 15/02/2024.

Sd/-

(Ashta Chandra)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 15/02/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR