

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

Before Sh. Kul Bharat, Judicial Member

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

ITA No. 1556/Del/2023 : Asstt. Year : 2014-15

Gaganpreet Singh Sachdeva, 15A/5, Karol Bagh, New Delhi-110005	Vs.	ACIT, Circle-51(1), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AOCPS4642A		

Assessee by : Sh. Lalit Mohan, CA

Revenue by : Sh. Vivek Kumar Upadhyay, Sr. DR

Date of Hearing: 06.03.2024

Date of Pronouncement: 08.03.2024

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 22.03.2023.

2. On going through the record, we find that the Id. CIT(A) has summarily confirmed the order of the Assessing Officer and dismissed the appeal of the assessee without adjudicating the issue on merits owing to the failure of the assessee to attend the hearings. It was pleaded that given an opportunity, the assessee would comply to the notices issued by the revenue. We find that no prejudice would be caused to the revenue, if an opportunity is given to the assessee to file his submissions. Hence, the matter is being remanded to the file of the Id. CIT(A) to adjudicate the issue on merits. The department would be at liberty to initiate proceedings in accordance with

the provisions of Income Tax Act for non-compliance to the notices, if any.

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

Order Pronounced in the Open Court on 08/03/2024.

Sd/-

(Kul Bharat)
Judicial Member

Dated: 08/03/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

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

ASSISTANT REGISTRAR