

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

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

Sh. Yogesh Kumar US, Judicial Member

ITA No. 3603/Del/2023 : Asstt. Year: 2013-14

Shanu Kumar, 1481A, B1 Vasant Kunj, New Delhi-110070 (APPELLANT)	Vs	Income Tax Officer, Ward-71(5), New Delhi-110002 (RESPONDENT)
PAN No. ANJPK7320B		

**Assessee by : Sh. Ajit Kumar Jha, Adv. &
Sh. Madan Jha, CA
Revenue by : Sh. B. S. Anand, Sr. DR**

Date of Hearing: 05.03.2024

Date of Pronouncement: 05.03.2024

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 03.11.2023.

2. The assessee filed return of income on 01.11.2013 which has not been validated. The assessee filed another return on 09.11.2013 which has been duly validated by the Revenue, processed u/s 143(1) of the Income Tax Act, 1961 and the consequent refund has been issued. Thus, we find that the Id. CIT(A) fallen into error in summarily dismissing the appeal of the assessee by treating the return filed on 01.11.2013 as defective.

3. Hence, keeping in view the factual matrix, we are of the considered view that the interest of justice would be well served by remanding the matter to the file of the Assessing Officer with directions to examine facts on record and allow the exemption claimed u/s 54. The assessee shall provide all the supporting material before the Jurisdictional Assessing Officer.

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

Order Pronounced in the Open Court on 05/03/2024.

Sd/-

**(Yogesh Kumar US)
Judicial Member**

Sd/-

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

Dated: 05/03/2024

Subodh Kumar, Sr. PS
Copy forwarded to:

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

ASSISTANT REGISTRAR