

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'F' NEW DELHI)
BEFORE SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SH. YOGESH KUMAR U.S., JUDICIAL MEMBER
ITA No. 3704/Del/2023, (A.Y. 2016-17)

| | | |
|--|-----|--|
| Parmod Kumar (HUF) 292-293, Ground floor, Pocket-4, Ssector-25, Rohini, New Delhi, 110085 PAN: AAJHP8056L | Vs. | Income Tax Officer, Ward-58(7), Vikas Bhawa, New Delhi 110002 |
| Appellant | | Respondent |

| | |
|-------------|----------------------------|
| Assessee by | Shri K. P. Ganguly, Adv |
| Revenue by | Shri Vivek Vardhan, Sr. DR |

| | |
|-----------------------|------------|
| Date of Hearing | 14/03/2024 |
| Date of Pronouncement | 15/03/2024 |

ORDER

PER YOGESH KUMAR, U.S. JM:

This appeal is filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals) National Faceless Appeal Centre (NFAC), Delhi ["Ld. CIT(A)", for short], dated 03/10/2023 for the Assessment Year 2017-18.

2. The Ld. Counsel for the assessee submitted that both the Assessment Order and the order of the CIT(A) passed ex-parte and the assessee could not produce and rely upon any documents in support of his case, therefore, sought for setting the impugned orders of the Lower Authorities and remand the matter to the file of the A.O. for fresh consideration.

3. Per contra, the Ld. Departmental Representative though relied on the findings and the conclusions of the Lower Authorities, fairly submitted that as the orders of the Lower Authorities being ex-parte, the same may be remanded to the file of the A.O. for re-examination.

4. Recording the submissions of both the parties, we remand the issue to the file of the A.O. for de-novo adjudication and Assessee is at the liberty to file any documents in support of his case, further the assessee is also directed to appear and cooperate with the assessment proceedings, accordingly the appeal of the assessee is partly allowed for statistical purpose.

Order pronounced in the open court on March, 2024.

Sd/-

(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Date:- 15.03.2024

R.N, SR.P.S

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI