

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH “SMC”: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No. 723/DEL/2024**

**Assessment Year: 2020-21**

Ram Partap, C-200, Sector-36, Greater Noida, Alfa-1, Greater Noida-201308 PAN- <b>ALAPP3796P</b>	<u>Vs</u>	NFAC, Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	Shri Sishu Pal singh, Adv.	
<b>Department represented by</b>	Shri Om Parkash, Sr. DR	
<b>Date of hearing</b>	18.03.2024	
<b>Date of pronouncement</b>	18.03.2024	

**ORDER**

**PER KUL BHARAT, JM:**

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 19.02.2023, pertaining to the assessment year 2020-21. The assessee has raised following grounds of appeal:

*“1. The Hon'ble Commissioner of National Faceless Appeal Centre (NFAC), Delhi has not followed the law of natural justice while confirming additions by the Learned Assessing Officer.*

*2. That the impugned Appeal Order is bad in law, illegal and in violation of rudimentary principal of contemporary jurisprudence.*

*3. The Hon'ble Commissioner of National Faceless Appeal Centre (NFAC), Delhi has erred in law and on facts in dismissing the appeal against the*

*order of assessing officer and confirming the addition of Rs. 9,03,840/- Retrenchment Compensation under section 10 of the Income Tax Act, 1961.*

*4. The Hon'ble Commissioner of National Faceless Appeal Centre (NFAC), Delhi has erred in law and on facts in dismissing the appeal against the order of assessing officer and confirming the addition of Rs. 75,000/- deduction under section 80DDB of the Income Tax Act, 1961.*

*5. The Hon'ble Commissioner of National Faceless Appeal Centre (NFAC), Delhi has erred in law and on facts in dismissing the appeal against the order of assessing officer and confirming the addition of Rs. 11,00,000/- deduction Under section 80GGC of the Income Tax Act, 1961. 6. That the Appellant craves leave to add/alter any/all grounds of appeal before or at the time of hearing of the Appeal.”*

2. Facts, in brief, are that for A.Y. 2020-21 the assessee filed original return of income on 08.09.2020 declaring total income of Rs. 26,10,070/-. Subsequently, the assessee filed revised return on 23.03.2021 claiming refund of Rs. 11,10,340/-. The case was selected for complete scrutiny under CASS. The assessment was completed u/s 143(3)/144B of the Income-tax Act, 1961 ( the ‘Act’), at the total income of Rs. 33,88,910/- by making additions on account of variation in respect of deduction u/s 80GGC amounting to Rs. 11,00,000/-; variation in respect of deduction u/s 80DDB amounting to Rs. 75,000/-; and variation in respect of retrenchment compensation amounting to Rs. 9,03,840/-. Against this the assessee preferred appeal before the learned CIT(A) who affirmed the action of the AO. Aggrieved against this now the assessee is in appeal before this Tribunal.

3. Apropos to the grounds of appeal it was contended on behalf of the assessee that authority below did not provide any meaningful and effective opportunity of being heard in utter disregard to principles of natural justice.

4. Ld. DR has fairly submitted that he would have no objection if matter is restored to the file of learned CIT(A).

5. I have heard rival submissions and perused the material available on record. Considering the stand of the assessee that no meaningful and effective opportunity was provided to the assessee to effectively represent its case before the authorities below and there being no objection from the side of learned DR in restoring the matter to the file of learned CIT(A), therefore, in order to verify the correct facts and to sub-serve the interest of natural justice I set aside the order of learned CIT(A) and restore the matter to the file of learned CIT(A) to decide the appeal afresh, in accordance with law, after affording reasonable opportunity of being heard to the assessee. Grounds are allowed for statistical purposes.

6. Appeal of the assessee is allowed for statistical purposes.

Order pronounced in open court on 18<sup>th</sup> March, 2024.

**Sd/-**  
**(KUL BHARAT)**  
**JUDICIAL MEMBER**

\*MP\*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI