

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "F" NEW DELHI

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A No.2553/Del/2023  
निर्धारणवर्ष/Assessment Year: 2017-18

|   |             |   |
|---|-------------|---|
| Rajesh Kumar Gupta,<br>D-9, Sector-55, Noida,<br>Uttar Pradesh.<br>PAN No. ACTPG0359D | बनाम<br>Vs. | ACIT<br>Circle-5(3)(1),<br>Aayakar Bhawan, A-2D,<br>Sector-24,<br>(Gautam Budh Nagar),<br>Noida, Uttar Pradesh. |
| अपीलार्थी Appellant   |             | प्रत्यर्थी/Respondent   |

|             |                            |
|-------------|----------------------------|
| Assessee by | Shri Vivek Bansal, Adv.    |
| Revenue by  | Shri Vivek Vardhan, Sr. DR |

|                                  |            |
|----------------------------------|------------|
| सुनवाईकीतारीख/ Date of hearing:  | 02.01.2024 |
| उद्घोषणाकीतारीख/Pronouncement on | 21.03.2024 |

आदेश /O R D E R

PER C.N. PRASAD, J.M.

This appeal is filed by the assessee against the order of the Ld.CIT(Appeals)-(NFAC), New Delhi dated 09.06.2023 for the AY 2017-18.

2. The Ld. Counsel for the assessee, at the outset, submits that the appeal has been decided *ex parte* by the Ld. CIT without going into the merits of the case. On a query as to whether the appeal

can be restored to the file of the Ld.CIT(Appeals) the DR has no serious objection.

3. Considering the rival submissions and perusing the order of the Ld.CIT(Appeals), we are of the considered view that this appeal should be restored back to the file of the Ld.CIT(A) for fresh adjudication after providing adequate opportunity of being heard to the assessee.

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

Order pronounced in the open court on 21/03/2024

**Sd/-  
(DR. BRR KUMAR)  
ACCOUNTANT MEMBER**

**Sd/-  
(C.N. PRASAD)  
JUDICIAL MEMBER**

Dated: 21/03/2024

*\*Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT  
(DR)/Guard file of ITAT.

**By order**

**Assistant Registrar, ITAT: Delhi Benches-Delhi**