

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

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No. 149/DEL/2024

Assessment Year: 2013-14

New Lifem Fellowship Trust, S-358, Ground Floor, Uppals South End, Sohna Road, Gurgaon-122018 PAN- AAATN9270B	<u>Vs</u>	National Faceless Assessment Centre, Delhi.
APPELLANT		RESPONDENT
Assessee represented by	Shri Alok Kumar Gupta, CA	
Department represented by	Shri Om Parkash, Sr. DR	
Date of hearing	20.03.2024	
Date of pronouncement	20.03.2024	

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 15.07.2022, pertaining to the assessment year 2013-14. The assessee has raised following grounds of appeal:

“1. The Id CIT(A) Income Tax R Department National Faceless Appeal Centre has erred in dismissing the appeal of the appellant on the basis of F.No 5 issued by the designated authority under DTVSV Act 2020 to the appellant ignoring the fact that the resolution of the dispute under the Act though for the same Assessment Year 2013-14 was relating to some other appeal and not to the appeal under consideration

2. *On the facts and circumstances and the applicable law the Id CIT(A) should have held the reopening and framing of the assessment u/s 147 of the Income Tax Act 1961 illegal in as much as the notice issued u/s 148 of the Income Tax Act 1961 was illegal and void.*

3. *On the facts, circumstances and the applicable law the Id CIT(A) should have held the addition of Rs 2860789 to the returned income unnecessary, illegal and arbitrary in as much as the addition was made without any finding by the Id Assessing Officer against the appellant.*

4. *The Id CIT(A) ought to have held the demand of Rs 2243628 raised u/s 156 of the Income tax Act 1961 unnecessary in as much as the fact that the demand taxed the sum of Rs 319920 twice.*

5. *The appellant craves leave to add, amend, delete and modify any grounds of appeal before/during the hearing of the appeal and all the above grounds are without prejudice to each other.”*

2. At the outset learned counsel for the assessee submitted that the learned CIT(A) without appreciating the facts in right perspective erroneously dismissed the appeal for statistical purposes.

3. Learned DR, on the other hand, opposed the submissions. However, he contended that he has no objection if the matter is restored to the file of learned CIT(A) to adjudicate the objection of the assessee after affording an opportunity to the assessee of being heard.

4. Considering the submissions made by learned representatives of the parties, I am inclined to restore the matter to the file of learned CIT(A) to adjudicate the

objection of the assessee after affording an opportunity of being heard to the assessee. Grounds are allowed for statistical purposes.

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

Order pronounced in open court on 20th 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**