

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

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

**ITA No.250/DEL/2024
(Assessment Year: 2013-14)**

Anant Raj Agencies,
C-32, Connaught Place,
New Delhi – 110 001.

vs.

ITO, Ward 52 (1),
New Delhi.

(PAN : AAEFA3573C)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Sudesh Garg, Advocate
REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 26.03.2024
Date of Order : 26.03.2024

ORDER

This appeal by the assessee is directed against the order of the Id. CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 28.11.2023 for the assessment year 2013-14.

2. The assessee has taken the following grounds of appeal :-

“1. The Ld. CIT (A) has erred on facts and in law in dismissing the appeal of the appellant by erroneously assuming tha the appellant is not interested in pursuing the appeal ignoring the request for adjournments and additional grounds of appeal filed in response to the notices issued by the Id. CIT (A).

2. The Ld. CIT (A) has erred on facts and in law in dismissing the appeal of the appellant without dealing with various grounds of appeal and additional grounds of appeal.”

3. At the outset, Id. Counsel for the assessee submitted that the Id. CIT (A) has dismissed the appeal for non-prosecution. He prayed that an opportunity may be provided to appear before the Id. CIT (A) to canvass the appeal properly.

4. Id. DR for the Revenue did not have any objection if the matter is remitted to the file of Id. CIT (A).

5. Upon careful consideration, i find that the Id. CIT (A) in this case has dismissed the appeal for non-prosecution. Section 251 of the Income-tax Act, 1961 does not provide any power to Id. CIT (A) to dismiss the appeal for non-prosecution. Hence, in the interest of justice, I remit the issue to the file of Id. CIT (A). Id. CIT (A) shall consider the issue afresh and pass a speaking order after giving the assessee an opportunity of being heard.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on this 26th day of March, 2024 after the conclusion of the hearing.

Sd/-

**(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 26th day of March, 2024
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Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**