

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA No. 289/DEL/2024 [A.Y 2012-13]

Shri Harver Singh  
C/o Sanjeev Anand & Associates  
136, Navyug Market, Ghaziabad  
Uttar Pradesh

Vs.

Income tax Officer  
Ward 2(1)(3)  
Ghaziabad

PAN: GTPPS 3644 A

(Applicant)

(Respondent)

Assessee By : Shri Sumit Gupta, CA  
Department By : Shri Om Prakash, Sr. DR

Date of Hearing : 27.03.2024  
Date of Pronouncement : 27.03.2024

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-**

This appeal by the assessee is preferred against the order dated  
23.08.2023 by the NFAC, Delhi pertaining to A.Y 2012-13.

2. The appeal is late by 97 days.
3. Finding the reasons mentioned in the application for condonation of delay to be reasonable, the delay is condoned.
3. The sum and substance of the grievance of the assessee is that the ld. CIT(A) erred in confirming the action of the Assessing Officer by an exparte order.
4. Before me, the ld. counsel for the assessee vehemently stated that the assessee did not receive any notice from the office of the ld. CIT(A)/NFAC and, therefore, could not attend the proceedings.
5. I have given thoughtful consideration to the impugned order by the NFAC. In my considered opinion, NFAC should have ensured that the notice issued by it was actually served upon the assessee. Therefore, in the interest of justice and fair play, I deem it fit to restore the appeal to the file of the NFAC/CIT(A) to be decided afresh after affording reasonable and adequate opportunity of being heard to the assessee.

6. In the result, the appeal of the assessee in ITA No. 289/DEL/2024 is allowed for statistical purposes.

The order is pronounced in the open court on **27.03.2024**

Sd/-

**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**

Dated: **27<sup>th</sup> March, 2024**

VL/

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	