

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F": NEW DELHI
BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA Nos. 1071 & 1072/Del/2023
(Assessment Years: 2012-13 & 2013-14)**

RKG Finvest Ltd, R-815, B-11, New Rajinder Nagar, New Delhi (Appellant)	Vs.	DCIT, Circle-20(2) New Delhi (Respondent)
---	-----	--

PAN:AAACR3749Q

Assessee by :	Shri Nitin Gulati, Adv
Revenue by:	Shri Vivek Vardha, Sr. DR

Date of Hearing	02/04/2024
Date of pronouncement	04/04/2024

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA Nos.1071 & 1072/Del/2023 for AYs 2012-13 and 2013-14, arise out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. CIT(A)', in short] dated 16.02.2023 against the order of assessment passed u/s 147/143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 25.01.2020 and 27.01.2020 by the Assessing Officer, DCIT, Circle-20 (2), New Delhi (hereinafter referred to as 'Id. AO').
2. Identical issues are involved in both the appeals and hence they are taken up together and disposed of by this common order for the sake of convenience.
3. At the outset, we find that the Id CIT(A) had passed an order ex parte without deciding the case on merits. Though, opportunities were indeed given by the CIT(A) to the assessee and adjournment petitions have been filed by the assessee before him which fact is also tabulated by the Id CIT(A) in pages 4 and

5 of the order, the Id CIT(A) having granted adjournments had proceeded to dispose of the appeal ex parte without deciding the grounds on merits. Hence, we deem it fit and appropriate to restore these appeals to the file of the Id CIT(A) for de novo adjudication in accordance with law. Needless to mention that the assessee be given reasonable opportunity to make its submission. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

4. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 04/04/2024.

-Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

-Sd/-
(M BALAGANESH)
ACCOUNTANT MEMBER

Dated: 04/04/2024
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi