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

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI M BALAGANESH, ACCOUNTANT MEMBER

आ.अ.सं/.I.T.A No.1798/Del/2023
निर्धारणवर्ष/Assessment Year:2017-18

Aspen Buildtech Limited, 3rd Floor, Worldmark-2, Asset no.-8, Aerocity NH-8, New Delhi. PAN No.AAICA1263E	बनाम **Vs.**	ACIT Circle-3(2), C.R. Building, ITO, I.P. Estate, New Delhi.
अपीलार्थी **Appellant**		प्रत्यर्थी/**Respondent**

Assessee by	**Shri Anil Bhalla, CA**
Revenue by	**Shri Kanv Bali, Sr. DR**

सुनवाईकीतारीख/ Date of hearing:	08.01.2024
उद्घोषणाकीतारीख/Pronouncement on	05.04.2024

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, Delhi dated 17.04.2023 for the AY 2017-18.

2. Ld. Counsel for the assessee, at the outset, submits that the appeal was decided by the Ld. CIT(Appeals)-NFAC *ex parte* without rendering any decision on merits. Ld. Counsel submits that the

appeal has been fixed for hearing on four occasions and on the first two occasions the assessee sought time to collate the information and to submit to the Authorized Representative. Ld. Counsel submits that these two occasions are on 12.02.2021 and 13.12.2021 which are during covid period. Ld. Counsel submits that when the appeal was fixed for hearing on 30.1.2023 the assessee once again asked a one month time for furnishing information and when the matter was fixed for hearing on 20.03.2023 the assessee sought time as there was fire accident in the office due to which infrastructure and communication system were disturbed. Ld. Counsel submits that the Ld.CIT(A) proceeded to dispose of the appeal *ex parte* and dismissed the appeal of the assessee by order dated 17.04.2023 without any further notice and without adjudicating the issue on merits.

3. On hearing both the parties and perusing the orders of the authorities below and taking the totality of facts and circumstances into consideration, we restore this appeal to the file of the Ld.CIT(A) for fresh adjudication in accordance with law 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 05.04.2024

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

Dated: 05.04.2024

**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