

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "H" NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT
AND
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER**

**ITA No.366/Del/2024
Assessment Year 2012-13**

Umesh Kumar Baveja 1-A, Aakruthi Solitaire, Doddaballapur Main Road, Rajankunte, Bengaluru North Bengaluru – 560064 PAN No.AAFPB9703L	Vs.	DCIT Circle -21 New Delhi
(Appellant)		(Respondent)

Assessee by : Sh. Pawan Chakrapani, CA
Department by : Sh. Amit Katoch, Sr. DR

Date of hearing : 03-04-2024
Date of pronouncement : 03-04-2024

ORDER

PER N.K BILLAIYA, AM :

This appeal by the assessee is preferred against the order of dated 30.11.2023 by NFAC, Delhi pertaining to A.Y. 2012-13.

2. The sum and substance of the grievance of the assessee is that NFAC erred in dismissing the appeal by an exparte order without engaging the assessee in the appellate proceedings.

3. Before us the Counsel for the assessee stated that due to some criminal proceedings going on against the assessee. The assessee could not attend the assessment proceedings / respond to the notices as he was behind the bars in Arthur Jail in

Mumbai. The Counsel stated that since the assessee is now out on bail the appeal may be set aside so that the assessee can defend his case.

4. We have given a thoughtful consideration to the submission of the Counsel we are of the considered opinion that the assessee was prevented by reasonable and sufficient cause for not attend the assessment as well as appellate proceedings. Therefore, in the interest of justice and fair play we restore the issues to the files of the AO to be decided afresh after affording a reasonable and sufficient opportunity of being heard to the assessee.

5. In the result, the appeal filed by the assessee is allowed for statistical purpose.

6. Order pronounced in the open court on 03.04.2024.

Sd/-
(SAKTIJIT DEY)
VICE PRESIDENT

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

Dated: -04-2024

Neha

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
The DR, I.T.A.T., New Delhi

Assistant Registrar
ITAT, New Delhi