

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

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT
AND
SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER**

**ITA No. 3740/DEL/2023
Assessment Year: 2017-18.**

Aravali Industries Limited, B-4/75, Safderjung Enclave, New Delhi-110029. PAN-AABCA0494N	<u>Vs</u>	Income-tax Officer, Ward 3(1), Delhi.
APPELLANT		RESPONDENT
Assessee represented by	Shri Amit Goel, Adv.; & Shri Pranav Yadav, Adv.	
Department represented by	Ms. Sapna Bhatia, CIT(DR)	
Date of hearing	04.04.2024	
Date of pronouncement	04.04.2024	

ORDER

PER SAKTIJIT DEY, V.P.:

This is an appeal by the assessee against order dated 01.08.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2017-18.

2. We have heard the parties and perused materials on record. The limited grievance of the assessee is against the ex parte disposal of its appeal by the First Appellate Authority without providing reasonable opportunity of being heard.

2.1 On perusing the impugned order of the First Appellate Authority, it is observed that though the First Appellate Authority has stated that various notices

of hearing were issued to the assessee, however, no such detail is mentioned in the appellate order. It is the specific case of the assessee before us that it had never received any notice of hearing from the First Appellate Authority in its e-mail ID. It is further observed from the observations of the First Appellate Authority in para 5.1 of the impugned order that he has virtually dismissed assessee's appeal in limine as the order is thoroughly non-speaking without discussing the facts and issues arising in the appeal. Thus, in our considered opinion, the appeal of the assessee was not decided on merits by learned First Appellate Authority. In view of the aforesaid, we set aside the impugned order of learned First Appellate Authority and restore the issues arising in the appeal back to him for de novo adjudication after providing due and reasonable opportunity of being heard to the assessee.

3. Resultantly, appeal is allowed for statistical purposes.

Order pronounced in open court on 04.04.2024.

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(SAKTIJIT DEY)
VICE PRESIDENT

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI