

**THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'SMC' NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD:
JUDICIAL MEMBER**

ITA No.2865/Del/2023
Assessment Year: 2018-19

Neelkhanth Polymers, Kila No.48, Piaumaniyari Narela Road, Kundli, Sonapat – 131 028	Vs.	DCIT, CPC, Bangaluru, ITO Ward-3, Sonapat.
PAN :AAGFN3869E		
(Appellant)		(Respondent)

Assessee by	S/Shri K. Sampath & Raj Kumar, Advs.
Department by	Shri Om Prakash, Sr. DR

Date of hearing	23.01.2024
Date of pronouncement	22.04.2024

ORDER

PER CHALLA NAGENDRA PRASAD: JUDICIAL MEMBER:

This appeal is filed by the assessee against the order of learned Commissioner of Income-Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 04.08.2023 for the assessment

year 2018-19. The assessee has raised the following grounds of appeal:

“On the facts and in the circumstances of the case and in law, the (NFAC) erred in confirming the following actions of Centralized Processing Centre (CPC), Bangaluru in –

1. Dismissing appeal against order passed u/s 143(1) of the Act without providing due and adequate opportunity of hearing:
2. Invoking section 154 of the Income-Tax Act, 1961 and determining taxable income of Rs.18,07,060/- against originally determined income at Rs.1,92,340/- ;
3. Making following addition to the income as originally assessed –
 - a. Rs.14,79,462/- under Section 40A(3) of the Act;
 - b. Rs. 1,35,256/- on account of ESI and EPF invoking section 361)(va) of the Act.

The above actions being arbitrary, fallacious, unwarranted and illegal must be quashed with directions for appropriate relief.”

2. At the outset, the learned counsel for the assessee submits that the appeal of the assessee was disposed of ex parte without giving reasonable opportunity of hearing.

3. Learned counsel for the assessee referring to the screen shot of the portal of the Income Tax Department submits that as a matter of

fact that the assessee filed adjournment letter but the learned Commissioner (Appeals) dismissed the appeal of the assessee observing that there was no complaint by the assessee.

4. Learned counsel for the assessee further submits that the appeal may be restored to the file of the learned Commissioner (Appeals) for de novo adjudication after providing adequate opportunity of hearing.

5. 3. Learned Departmental Representative has no serious objection in restoring the appeal to the file of the learned Commissioner of Income-Tax(Appeals)/National Faceless Appeal Centre for deciding the grounds on merits.

6. Heard rival submissions and perused the orders of the authorities below.

7. On hearing both the sides and perusing the order of learned Commissioner of Income-Tax(Appeals), this appeal is restored to the file of the learned Commissioner of Income-Tax(Appeals) to decide the appeal afresh on merits after providing adequate opportunity of being heard to the assessee.

8. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 22/04/2024.

Sd/-
(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER

Dated: 22nd April, 2024.

Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi