

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

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No. 2558/DEL/2023
Asstt. Yr: 2012-13**

Devender Kumar, S/o Shri Nafe Singh, VPO Kheri Sampla, near Giji Road, Rohtak-124501	<u>Vs</u>	Income-tax Officer, Ward-1, Rohtak.
PAN- BTAPK8319Q		
APPELLANT		RESPONDENT
Assessee represented by	Shri Navin Gupta, Adv.	
Department represented by	Shri Vivek Kumar Upadhyay, Sr. DR	
Date of hearing	22.04.2024	
Date of pronouncement	25.04.2024	

ORDER

PER M. BALAGANESH, AM:

The captioned appeal, preferred the assessee, is directed against the order of National Faceless Appeal Centre (NFAC), Delhi, dated 17.08.2023, arising out of assessment order dated 25.11.2019, passed by the Income-tax Officer, Ward-1, Rohtak u/s 144 read with section 147 of the Income-tax Act, 1961, pertaining to the assessment year 2012-13.

2. At the outset, we find that the learned CIT(A) had passed an ex parte order by dismissing the appeal of the assessee. On merits, the learned CIT(A) had merely reproduced the assessment order and had stated that no counter arguments were made by the assessee before him in support of the contentions raised in the statement of facts and grounds of appeal. Accordingly, the assessment order was upheld by the learned CIT(A).

3. Before us, the learned AR prayed that though notices were issued by the learned CIT(A) as mentioned in his order, assessee, being an individual, was not regularly checking the income-tax portal, which eventually had led to non-compliance of the notice. The learned AR prayed for one last opportunity to be afforded to the assessee for making his submissions before the learned CIT(A).

4. Considering the request, in the interest of justice and fair play, we deem it fit and appropriate to restore this appeal to the file of learned CIT(A) for de novo adjudication, in accordance with law. Needless to mention that assessee be given reasonable opportunity of being heard. The assessee is a liberty to furnish fresh evidences, if any, in support of his contentions and cooperate with the learned CIT(A) for expeditious disposal of the appeal by not taking unwanted adjournments except due to exceptional or unavoidable circumstances. With these directions, grounds raised by the assessee are allowed for statistical purposes.

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in open court on 25.04.2024.

Sd/-
(MS. MADHUMITA ROY)
JUDICIAL MEMBER

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated:25.04.2024.

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI