

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

**BEFORE,
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.810/Del/2024
(ASSESSMENT YEAR 2013-14)**

Indu Suri B-167, Shivalik, first Floor, Malviya Nagar, New Delhi PAN-AUDPS4317B	Vs.	Income Tax officer, Ward 29(1), Civic Centre Minto Road, New Delhi
(Appellant)		(Respondent)

Appellant by	Sh. Sunil Kumar Tyagi, CA
Respondent by	Sh. Om Prakash, Sr. DR

Date of Hearing	08/05/2024
Date of Pronouncement	10/05/2024

ORDER

PER YOGESH KUMAR U.S.JM:

This appeal is filed by the Assessee against the order of Income Tax Department/National Faceless Appeal Centre ["NFAC" for short], dated 28/12/2023 for the Assessment Year 2013-14.

2. The Ld. Counsel for the Assessee pressing on the Ground No. 2 of the Appeal, submitted that the Ld. CIT(A) has passed ex-parte order without hearing the Assessee which is in violation of principles of natural justice, therefore, sought for an opportunity of being heard to the assessee by remanding the matter to the file of the CIT(A) for fresh adjudication of the Appeal before the CIT(A).

3. Per contra, the Ld. Departmental Representative relying on the order of the Lower Authorities sought for dismissal of the Appeal filed by the assessee.

4. Heard the parties and perused the material. The order impugned of the Ld. CIT(A) has been passed ex-parte without hearing the assessee. The Grounds of appeal of the assessee has not been properly adjudicated by the Ld. CIT(A) while dismissing the Appeal. In view of the above circumstances, we deem it fit to remand the issue to the file of the Ld. CIT(A) for de-novo adjudication of the Appeal filed by the assessee with a direction to the Ld. CIT(A) to provide the opportunity of being heard to the assessee and the assessee is also directed to cooperate with the proceedings before the CIT(A), ordered accordingly.

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

Order pronounced in open Court on 10th MAY, 2024

Sd/-

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Dated: 10/05/2024

R.N, Sr.ps

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI