

**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.805/Del/2024
(ASSESSMENT YEAR 2016-17)**

Indranil Datta 622, Dakshinayan Apartments Plot No. 19, Sector 4, Dwarka, New Delhi PAN-ANZPD3285G (Appellant)	Vs.	Income Tax officer, Ward 72(1), Civic Centre Minto Road, New Delhi (Respondent)
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Appellant by	Sh. H. C. Parashar, Adv & Ms. Hiteshi Parashar, Adv
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 Office of the Commissioner of Income Tax Appeal, Addl/JCIT(A)-1, Coimbatore, ["Ld. CIT(A)", for short], dated 27/12/2023 for the Assessment Year 2016-17.

2. The Ld. Counsel for the Assessee submitted that the Ld. CIT(A) has passed ex-parte order without hearing the Assessee which is in violation of principles of natural justice. Further submitted that, even the Ld. A.O. has also passed the Assessment Order without affording sufficient opportunity to put forth his case, therefore, sought for an opportunity of being heard to the assessee by remanding the matter to the file of the A.O. for fresh adjudication.

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. The Assessee has also not furnished the explanation to the query of the Assessee and the addition was made in the absence of the submissions of the Assessee. In view of the above circumstances, we deem it fit to remand the issue to the file of the Ld. A.O. for de-novo adjudication with a direction to the Ld. A.O. to provide an opportunity of being heard to the assessee and pass fresh

Assessment Order. The assessee is also directed to cooperate with the Assessment Proceedings before the A.O. 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