

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI
BEFORE,
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
ITA No.2128/Del/2023
(ASSESSMENT YEAR 20212-13)**

Sushma Tyagi H No. 8, Ssector-15, Rajnagar, Ghazibad, Uttar Pradesh, 201002 PAN:- ADUPG9256F (Appellant)	Vs.	ITO Ward 2(2)(3) Hapur Chungi, Ghaziabad Uttar Pradesh (Respondent)
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Appellant by	Shri Akhilesh Kumar, Adv & Sh. Vipin Garg, Adv
Respondent by	Shri Anuj Garg, Sr. DR

Date of Hearing	09/05/2024
Date of Pronouncement	15/05/2024

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 10/06/2022 for the Assessment Year 2012-13.

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. Further, the Assessee's Representative contended that no sufficient opportunity has been provided to the Assessee to put forth the case of the Assessee before the A.O. In view of the above facts and 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 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 15th MAY, 2024

Sd/-

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Dated: 15/05/2024

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

