

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : E : NEW DELHI

BEFORE SHRI G.S. PANNU, HON'BLE VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.1765/Del/2023
Assessment Year: 2011-12

Meharban Ali,
S/o Samyadin, 231 Shaikh Sahiban,
Khurja Bulandshahr 203131

Vs ITO,
Ward-3(3),
Bulandshahr.

PAN: ARJPA6243M

(Appellant)

(Respondent)

Assessee by : Shri Somil Agarwal, Advocate
Revenue by : Shri Anshul, Sr. DR

Date of Hearing : 08.05.2024
Date of Pronouncement : 08.05.2024

ORDER

PER ANUBHAV SHARMA, JM:

The assessee is in appeal against the impugned order dated 11.04.2023 u/s. 250 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') passed by National Faceless Appeal Centre (NFAC or hereinafter referred as the Ld. First Appellate Authority) in Appeal against an assessment order dated 24.12.2018 passed by Income Tax Officer, Ward-3(3) Bulandshahr (hereinafter referred as the Assessing Officer or in short AO) passed u/s. 144 r.w.s 147 of the Act, for the Assessment Year 2011-12.

2. Heard and perused the record.

3. At the time of hearing it transpired that among other grounds on merits assessee has also assailed the impugned order of Id. First Appellate Authority on the basis that without giving adequate opportunity of hearing the impugned order was passed.

4. The Id. AR has placed before us, a screenshot of the ITBA portal of the Revenue Department wherein on 30.03.2023, an adjournment was sought from Id. First Appellate Authority, on the basis that assessee is collecting relevant information and adjournment was sought of 14.04.2023. However, the Id. First Appellate Authority passed the impugned order on 11.04.2023 itself. The Id. DR has submitted, that sufficient opportunities of hearing were given but assessee had not filed any response before NFAC. In this context, after taking into consideration the sequence of events with regard to issuance of notices it comes up that notices were repeatedly issued through ITBA system on various occasions and with regard to last notice dated 23.03.2023, the CIT(A) takes note of the fact that after this notice assessee had not responded. Thus, quite apparently the First Appellate Authority has not taken cognizance of the adjournment sought on 30.03.2023. Rather in concluding para 5 on page 5 of the order, the Ld. First Appellate Authority has observed “the appellant neither file submission nor requested for adjournment in response to this notice dated 23.03.2023”.

5. We are of the considered view that without taking cognizance of the adjournment application the Ld. First Appellate Authority has failed to justify proceeding ex-parte and to adjudicate the grounds on merits. The issue is restored to the files of ld. CIT(A) to given an opportunity of hearing to the assessee and decide afresh.

6. The appeal be considered allowed for statistical purposes.

Order pronounced in the open court on 08.05.2024.

Sd/-
(G.S. PANNU)
VICE PRESIDENT

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 08th May, 2024.

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Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi