

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC" NEW DELHI**

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A Nos.3596 & 3597/Del/2023

निर्धारणवर्ष/Assessment Years: 2011-12 & 2012-13

DISHA LALWANI PAHWA 417-418, Forest Lane, NEB Sarai Extn., Sainik Farms, Delhi. PAN No.AEFPD1345E	बनाम Vs.	ITO, Ward-32(2), Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	Shri Pranshu Singhal, CA
राजस्वकीओरसे /Revenue by	Shri Om Parkash, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	11.03.2024
उद्घोषणाकीतारीख /Pronouncement on	22.05.2024

आदेश /O R D E R

These appeals are filed by the assessee against the order of the Ld.CIT(Appeals) - NFAC, Delhi dated 13.10.2023 for the AYs 2011-12 & 2012-13.

2. In these two appeals the assessee has challenged the reopening of assessment u/s 147 of the Act on various grounds and also addition made u/s 68/69A of the Act which was sustained by the Ld.CIT(A).

3. Ld. Counsel for the assessee, at the outset, submits that the Ld. CIT(A) disposed of the appeals *ex parte* without providing sufficient opportunity to the assessee. Therefore, it is requested that the appeals may be restored to the file of the Ld. AO or to the Ld.CIT(A) for providing adequate opportunity of being heard to the assessee.

4. Ld. DR has no serious objection in restoring the appeals to Ld.CIT(A) for fresh adjudication.

5. Heard rival contentions, perused the orders of the authorities below. Perusal of the assessment orders show that in this case the assessments were completed u/s 144 r.w.s. 147 of the Act as the assessee did not comply with the notices issued by the AO. The Ld. CIT(A) also dismissed the appeals of the assessee as the assessee did not comply with the notices issued by the Ld. CIT(A). The Ld. CIT(A) observed that the assessee sought an adjournment on one occasion and there was no compliance by the assessee on the other occasions where notices were issued for hearing.

6. Considering the rival submissions, these appeals are restored to the file of the Ld.CIT(A) for fresh adjudication after providing adequate opportunity to the assessee. The assessee is directed to

cooperate with the proceedings before the Ld. CIT(A) without taking any unnecessary adjournments.

7. In the result, appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 22/05/2024

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 22.05.2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi