

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

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.82/Del/2024

निर्धारणवर्ष/Assessment Year: 2017-18

MEENA H.No. 3681, Gali No.15, Ragher Pura, Karol Bagh, Delhi.	बनाम Vs.	ITO, Ward-52(1), Delhi.
PAN No.DHLPM5297J		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

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

सुनवाईकीतारीख/ Date of hearing:	14.03.2024
उद्घोषणाकीतारीख/Pronouncement on	27.05.2024

आदेश /O R D E R

This appeal is filed by the assessee against the order of the Ld.CIT(Appeals) - NFAC, Delhi dated 15.11.2023 for the AY 2017-18. Assessee in his appeal challenged the order of the Ld.CIT(A) in reopening the assessment as well as sustaining the addition of Rs.19,75,000/- made by the AO.

2. Ld. Counsel for the assessee, at the outset, submits that the Ld.CIT(A) passed *ex parte* order without providing sufficient opportunity to the assessee. Ld. Counsel for the assessee submits that assessee lives in a remote village Manpura Macheri in Rajasthan

and during the appeal proceedings she had to visit her home town to pay attention to her husband's health which was in deteriorating condition. For this reason the assessee could not appear before the Ld.CIT(A) and make her submissions. Ld. Counsel submits that the matter may be restored back to the file of the Ld.CIT(A) for fresh adjudication in the interest of justice.

3. Ld. DR has no serious objection.

4. On hearing both the sides and perusing the record and the affidavit filed by the assessee, I am of the view that the matter should go back to the Ld. CIT(A) for fresh adjudication after providing adequate opportunity of being heard to the assessee. Thus, this appeal is restored to the file of the Ld. CIT(A) for fresh adjudication.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 27/05/2024

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

Dated: 27.05.2024

**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