

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

**Before Dr. B. R. R. Kumar, Accountant Member,
Ms. Madhumita Roy, Judicial Member**

ITA No. 2489/Del/2023 : Asstt. Year: 2016-17

Naresh Kumar Agarwal, C-793, New Friends Colony, New Delhi-110025 (APPELLANT)	Vs	ACIT, Circle-28(1), New Delhi-110002 (RESPONDENT)
PAN No. AAHPA1777D		

**Assessee by : Sh. Harshit Chauhan, Adv.
Revenue by : Sh. Anshul, Sr. DR**

Date of Hearing: 15.05.2024	Date of Pronouncement: 24.05.2024
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of National Faceless Appeal Centre (NFAC), Delhi dated 01.06.2023.

2. Following grounds have been raised by the assessee:

"On the facts and in the circumstances of the case and in law the Ld. CIT(A) at NFAC, Delhi erred in -

i. dismissing appeal against order passed u/s 144 of the Act without providing due and adequate opportunity of hearing;

ii. confirming following additions made to the returned income -

a. Rs. 18,50,063/- on account of alleged export sales to M/s Green Fields

b. Rs.25,761/-on account of duty drawback allegedly received on export sales made to Green Fields Industries;

c. Rs. 5,17,20,125/- on account of long term capital gains earned without allowing index cost of acquisition and improvement thereby taxing the total sale consideration.”

3. At the outset, we find that the order has been passed without providing due and adequate opportunity of hearing to the assessee. The Id. AR pleaded that, given an opportunity due compliance would be made. The Id. DR objected in principle. On going through the record, we are of considered view that no prejudice would be caused to the revenue if an opportunity of being heard is given to the assessee. Hence, the matter is remanded to the Id. CIT(A), with directions to adjudicate the appeal *de novo*, after due issue of notice of hearing to the assessee to file their submissions.

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

Order Pronounced in the Open Court on 24/05/2024.

Sd/-

(Madhumita Roy)
Judicial Member

Dated: 24/05/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR