

**THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'F' NEW DELHI**

**BEFORE SHRI G.S. PANNU, VICE-PRESIDENT AND SHRI  
ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No. 75/Del/2024  
Assessment Year: 2014-15

Prime Vision Industries (P) Ltd., 14-D Himalaya Building, 15-Barakhamba Road, New Delhi	<b>Vs.</b>	DCIT, Circle 5(2)(1), Noida
<b>PAN: AAFCP6791F</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Kalrav Mehrotra, Adv.
Department by	Shri Vivek Vardhan, Senior DR

Date of hearing	28.03.2023
Date of pronouncement	30.05.2024

**ORDER**

**PER ANUBHAV SHARMA: JUDICIAL MEMBER:**

Heard and perused the record. The assessee's case was reopened under Section 147 of the Income-Tax Act, 1961 on the basis of allegation of accommodation entries taken from Shri Kapil Kumar

Jain, Proprietor of Vaishno Devi Exim. and accordingly examined the case of assessee. Additions under Section 69C of the Act on account of cash credits and unexplained expenditure were made which were challenged before the learned First Appellate Authority.

2. During the course of hearing, it has come up that amongst other grounds raised on merits, challenging the impugned order of learned First Appellate Authority, ground is raised that the order is passed ex parte, although, learned Departmental Representative has submitted, assessee was given sufficient notice of date of hearing.

3. As we go through the impugned order of learned First Appellate Authority, National Faceless Appeal Centre (NFAC), it comes up that the dates of notices are mentioned. However, there is no mention as to what was the mode of service and what was the report for acknowledgement of the notice. It is further stated that National Faceless Appeal Centre (NFAC) has primarily gone on the basis that assessee having failed to appear, it is not interested to pursue the appeal and without entering into grounds as raised, dismissed the appeal.

4. In the light of the aforesaid, we are of the considered view that learned First Appellate Authority is in error in not giving an adequate opportunity of hearing to the assessee and at the time has failed to adjudicate the merits of the grounds. Accordingly, the issue on merits is restored to the file of the learned First Appellate Authority with the directions to issue fresh notices and give opportunity of hearing to the assessee and pass a fresh order. The appeal is considered to be allowed for statistical purposes.

5. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 30/05/2024.

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

**Sd/-**  
**( ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

Dated: 30 May, 2024.

**Mohan Lal**

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi