

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A: NEW DELHI
BEFORE MS MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.394/Del/2024
(Assessment Year: 2016-17)**

Azad Singh, H. No. 13/192, Gali No. 3, Balour Road, Vijay Nagar, Bahadurgarh, Jhajjar, Bahadugarh, Haryana (Appellant) PAN: ABOPS1297G	Vs. Assessing Officer, Ward-3, Rohtak (Respondent)
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Assessee by :	Ms. Rano Jain, Adv
Revenue by:	Ms. Neha Chaudhary, CIT DR

Date of Hearing	19/06/2024
Date of pronouncement	21/06/2024

ORDER

PER MADHUMITA ROY, J. M.:

1. The instant appeal filed by the assessee is directed against the order dated 29.11.2023 passed by the Id CIT(A)/ National Faceless Appeal Centre (NFAC), Delhi arising out of the order dated 11.12.2018 passed under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") issued by the ITO, Ward-1, Rohtak for AY 2016-17.

2. At the time of hearing of the matter Ms. Rano Jain appeared on behalf of the assessee and submitted before us that the impugned order passed by the National Faceless Appeal Centre (NFAC) is admittedly as ex parte one. It was further submitted faithfully that notices of hearing were though issued by the First Appellate Authority, the assessee was not been able to represent his case due to the

reasons beyond the control. Under this circumstances she humbly prays for further opportunity of being heard by the authorities below for adjudication of the matter in its proper perspective. Such prayer made by the Ld AR has not been objected by the Id DR with all her fairness.

3. Having heard the Ld counsel appearing for the parties and having regard to the facts and circumstances of the case we find that though the assessee was given opportunity of being heard by the Id CIT(A), for some reasons or the other the assessee failed to represent his case and in that view of the matter, in order to prevent the miscarriage the justice, we find a further opportunity be afforded to the assessee by the Id CIT(A) for represent his case in its proper perspective.

4. With the above observation, we, therefore set aside the issue to the file of the Ld CIT(A) for adjudication of the same afresh. The Ld. CIT(A) is directed to grant an opportunity of being heard to the assessee and to consider the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. We also make it clear that in the event, the assessee does not co-operate with the authorities below, the Id CIT(A) would be at liberty to proceed with the matter and finalise the same strictly in accordance with the law.

5. Appeal of the assessee is, therefore, allowed for statistical purposes.

Order pronounced in the open court on 21/06/2024.

Sd/-
(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 21/06/2024

A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi