

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : C : NEW DELHI

BEFORE SHRI G.S. PANNU, HON'BLE VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.3719/Del/2023
Assessment Year: 2012-13

Joginder Gulia,
S/o Hari Parkash,
H.No.1169, VPO Badli,
Pana Lakhi Tehsil,
Bahadurgarh, Distt. Jhajjar,
Bahadurgarh,
Haryana – 124 507.

Vs ITO,
Ward-2,
Rohtak.

PAN: AKTPG7403J

(Appellant)

(Respondent)

Assessee by	:	Shri Naveen Gupta, Advocate & Ms Nitikaa Gupta, Advocate
Revenue by	:	Ms Parul Singh, Sr. DR
Date of Hearing	:	24.06.2024
Date of Pronouncement	:	27.06.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the Assessee against the order dated 23rd November, 2023 of the Commissioner of Income Tax (Appeals), NFAC (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in arising out of the appeal before it against the orders passed u/s 147/144 of the

Income Tax Act, 1961 (hereinafter referred as 'the Act'), by the ITO, Ward-2, Rohtak (hereinafter referred to as the Ld. AO).

2. Heard and perused the record. At the time of hearing, it was pointed out by Id. AR that amongst other grounds of appeal there are grounds No.2 and 3 wherein the impugned order is challenged on the basis of inadequate opportunity of hearing.

3. On hearing Id. representatives, it comes up that the claim of the assessee is that due notices were not served while the Id. DR has submitted that sufficient notices were issued which find mention in the impugned order.

4. After giving thoughtful consideration to the impugned order, we are of the considered view that the order though mentions of four notices issued, however, at the same time, it is mentioned that the assessee had sought adjournments. On 27.10.2023, notice was issued for the date of hearing 02.11.2023 and CIT(A) mentions that the assessee had sought adjournment. No reason has been pointed out for declining the adjournment. Even otherwise, we find that the CIT(A) has not decided the appeal on merits. Thus, the impugned order cannot be sustained in law. Grounds No.1 and 2 are allowed. The issue is restored on merits to the files of the CIT(A) to adjudicate on merits again after giving due opportunity of hearing.

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

Order pronounced in the open court on 27.06.2024.

Sd/-

(G.S. PANNU)
VICE PRESIDENT

Dated: 27th June, 2024.

dk

Copy forwarded to:

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

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Asstt. Registrar, ITAT, New Delhi