

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "C": NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT  
AND  
DR. BRR KUMAR, ACCOUNTANT MEMBER**

**ITA No. 2426/DEL/2023  
Assessment year: 2015-16**

M/s IRIS Real Estate P. Ltd. Property no. 12, Shop no. 2, Dharamveer Market Budh Vihar, Tajpur Pahari, Badarpur, New Delhi-110044.  <b>PAN: AABCI 7645 H</b>	<u>Vs</u>	Income Tax Officer, Assessment Unit, New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	Shri Deepesh Garg, Adv.	
<b>Department represented by</b>	Ms. Parul Singh, Sr. DR	
<b>Date of hearing</b>	08.07.2024	
<b>Date of pronouncement</b>	08.07.2024	

**ORDER**

**PER SAKTIJIT DEY, VP:**

This is an appeal, by the assessee, against order dated 27.07.2023 passed by National Faceless Appeal Centre (NFAC), Delhi pertaining to assessment year 2015-16.

2. We have heard the parties and perused materials on record. Basic grievance of the assessee is against ex parte disposal of appeal by the First Appellate Authority. It is the say of the assessee that though, the First Appellate Authority

himself had directed the assessee to furnish its written submissions on or before 03.08.2023, however, appeal was disposed of on 27.07.2023 without waiting for the submissions of the assessee.

3. Having considered rival submissions we find, in the first appellate order the First Appellate Authority has observed that notices of hearing were issued to the assessee on 22.06.2023 and 12.07.2023 fixing the date for filing details/submissions on 28.06.2023 and 18.07.2023. Alleging that the assessee did not respond to the notices of hearing the First Appellate Authority has proceeded to decide the appeal ex parte. Pertinently, the assessee has furnished before us a notice dated 26.07.2023, issued u/s 250 of the Act by the First Appellate Authority, directing the assessee to furnish written submissions on or before 03.08.2023. The above said factual position could not be controverted by the learned Departmental Representative. The First Appellate Authority has decided the appeal on 27.07.2023, which is prior to 03.08.2023, the date fixed by the very same Authority for filing of written submissions by the assessee. Thus, in our view, the assessee has been deprived of a fair and reasonable opportunity for representing its case, which is against the rules of natural justice. In view of the aforesaid, we are inclined to set aside the impugned order of the First Appellate Authority and restore the issues arising in the appeal to the file of the First Appellate Authority

for fresh adjudication after providing due and reasonable opportunity of being heard to the assessee. Grounds are allowed for statistical purpose.

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

Order pronounced in open court on 08.07.2024.

**Sd/-**  
**(DR. BRR KUMAR)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SAKTIJIT DEY )**  
**VICE PRESIDENT**

**Dated:08.07.2024.**

**\*MP\***

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**