

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

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

ITA No.1571/Del/2023
Assessment Year: 2006-07

Motorola Solutions India Private Limited, 415/2, Motorola Excellence Centre, Mehrauli, Gurgaon, Haryana 122001 PAN No.AAACM9343D	Vs.	DCIT, Circle- 1(1) Gurgaon
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Himanshu Sinha, Advocate Sh. Bhuwan Dhupar, Advocate Sh. Parash Biswal, Advocate
Respondent by	Sh. Anshul, Sr. DR

Date of hearing:	02/05/2024
Date of Pronouncement:	09/07/2024

ORDER

PER ANUBHAV SHARMA, JM:

The assessee has filed the present appeal against the order dated 24.03.2023 passed by National Faceless Appeal Centre, Delhi (here in after referred as 'NFAC') arising out of order of Dy.

Commissioner of Income Tax, Circle -2, Gurgaon under Section 147/143(3) of the IT Act.

2. Heard and perused the record.

3. At the time of hearing it was pointed out by the AR that without giving adequate opportunity of hearing and without considering the submissions of assessee the impugned order is passed by CIT(A). The DR though contented that the CIT(A) mentions in the order as to four notices issued to the assessee and the adjournments were sought.

4. As we go through the impugned order we find that the CIT(A) does mention four notices dated 23.12.2020, 01.02.2023, 21.02.2023 and 20.03.2023 being issued. The CIT(A) mentions that in consequence to notice dated 20.03.2023 assessee was supposed to respond by 23.03.2023. The CIT(A) mentions that in furtherance of these notices relevant document were not furnished. The Ld. AR, however, countered this and has submitted that no such document was required by the CIT(A).

5. We find that the CIT(A) has dismissed the appeal without touching the merits at all. At pages 489 to 525 the assessee has placed on record the copy of form-35 alongwith the detailed submission on the ground. The CIT(A) has however, not taken same into consideration.

6. We consider it appropriate case to restore the issue to the files of the CIT(A) to pass an order afresh after giving opportunity of hearing to the assessee. In the result, the appeal of the assessee is allowed for statistical purpose, with consequences to follow as per the directions above.

Order pronounced in the open court on 09.07.2024.

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

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

NEHA

Date:-09.07.2024

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI