

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
MS MADHUMITA ROY, JUDICIAL MEMBER**

**ITA Nos.3806 to 3808/Del/2023
(Assessment Year: 2005-06)**

Dinesh International Ltd, 5704/24, North Basti, Harphool Singh, Sadar Thana Road, Delhi-110006 (Appellant)	Vs. DCIT, Circle-7(2), Delhi (Respondent)
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PAN:AAACD0487D

Assessee by :	Shri Ved Jain, Adv Ms. Supriya Mehta, CA
Revenue by:	Shri Vivek Kumar Upadhyay, Sr. DR
Date of Hearing	15/04/2024
Date of pronouncement	25/04/2024

ORDER

PER M. BALAGANESH, A. M.:

1. These appeal in ITA Nos.3806 to 3808/Del/2023 for AY 2005-06, arise out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. CIT(A)', in short] dated 08.11.2023 against the order of assessment passed u/s 271(1)(c) dated 23.06.2009, 271G dated 23.06.2009 and 143(3) dated 30.12.2008 by the Assessing Officer (hereinafter referred to as 'ld. AO').

2. We have heard the rival submissions and perused the material available on record. We find that the National Faceless Appeal Centre (NFAC) had passed an order ex parte without securing the presence of the assessee. Considering the totality of the facts and circumstances of the case and in the interest of justice and fairplay, we deem it fit and appropriate to restore these appeals to the file of

the National Faceless Appeal Centre (NFAC) for de novo adjudication in accordance with law as no finding was given on merits. Accordingly, grounds raised by the assessee in all the appeals are allowed for statistical purposes.

3. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 25/04/2024.

-Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated:25/04/2024
A K Keot

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

ASSISTANT REGISTRAR
ITAT, New Delhi