

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

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER &  
SHRI M.BALAGANESH, ACCOUNTANT MEMBER**

**ITA No.2835/Del/2023**

**[Assessment Year : 2017-18]**

Surender Gupta, Shop No-12, The Diamond Mall, Ground Floor, Opp Mohan Ghee Enterprises, Gurudwara Road, Karol Bagh, New Delhi-110005 <b>PAN-AAYPG1109N</b>	vs	ITO, Ward-2(4), Delhi-110001.
<b>APPELLANT</b>		<b>RESPONDENT</b>

**ITA Nos.2837 & 2843/Del/2023**

**[Assessment Years : 2011-12, 2016-17]**

Surender Gupta, Shop No-12, The Diamond Mall, Ground Floor, Opp Mohan Ghee Enterprises, Gurudwara Road, Karol Bagh, New Delhi-110005 <b>PAN-AAYPG1109N</b>	vs	ACIT, Circle-59(1), Delhi-110001.
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	Shri Pranshu Singhal, CA
<b>Respondent by</b>	Shri Dharm Veer Singh, CIT DR
<b>Date of Hearing</b>	15.07.2024
<b>Date of Pronouncement</b>	15.07.2024

**ORDER**

**PER M.BALAGANESH, AM :**

These three appeals filed by the assessee are directed against the separate orders passed by Ld. Commissioner of Income Tax (Appeals) ["Ld CIT(A)"], Ld. National Faceless Appeal Centre ["Ld. NFAC"], Delhi, all dated 10.08.2023 for the assessment years 2017-18, 2011-12 & 2016-17 respectively. Identical issues are involved in these appeals hence, we taken up

together and disposed off all three appeals filed by the assessee, by this common order for the sake of convenience.

2. Though, the assessee has raised several grounds of appeal, we find that there is preliminary ground raised by the assessee, stating that adequate opportunity of being heard had not been granted to the assessee by the authorities.

3. We have heard both the parties and perused the material available on record. We find that the assessment was completed by Ld. Assessing Officer [“Ld.AO”] u/s 144 of the Income Tax Act, 1961 [“the Act”], as only general reply was filed by the assessee and no specific replies were filed due to personal difficulty and family disputes faced by the assessee during that time. Even before Ld. NFAC, there was no appearance by the assessee or by his Ld. Authorized Representative (“AR”) of the assessee. No written submissions were even filed before Ld. NFAC by the assessee. Before us, Ld.AR of the assessee prayed for one more opportunity to be granted to the assessee for an effective representation for the case. Ld. Sr. Departmental Representative (Ld. Sr.DR) for the Revenue stated that no representation was being made even before the Ld. AO by the assessee in the instant appeals hence, it would be advisable for restoring of the appeals to the file of Ld.AO.

4. Having heard both the parties and considering the facts that even the AO has passed best judgement assessment u/s 144 of the Act, we deem it fit and appropriate to restore these appeals to the file of Ld.AO for *denovo* adjudication in accordance with law. Needless to mention that the assessee be given

reasonable opportunity of being heard. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

5. In the result, all three appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 15<sup>th</sup> July, 2024.

***Sd/-***

**(CHALLA NAGENDRA PRASAD)  
JUDICIAL MEMBER**

***Sd/-***

**(M.BALAGANESH)  
ACCOUNTANT MEMBER**

*\* Amit Kumar \**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI