

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C': NEW DELHI  
BEFORE,  
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.2962/Del/2023  
(ASSESSMENT YEAR-2013-14)**

Smt. Komal Tyagi 394, Sector-17, Faridabad, Haryana <b>PAN:AVTPT5412F</b>	Vs.	DCIT Central Circle-03, New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Sh. Somil Agarwal, Adv
Respondent by	Ms. Parul Singh, Sr. DR

Date of Hearing	10.07.2024
Date of Pronouncement	24.07.2024

**ORDER**

**PER YOGESH KUMAR U.S. JM.:-**

The present appeal is filed by the assessee against the order of Ld. Commissioner of Income Tax (Appeals)-23 order dated 23/01/2023 for Assessment Year 2013-14.

2. The Ld. Counsel for the assessee submitted that the order impugned dated 23/01/2023 passed by the Ld. CIT (A) is ex-parte

and the Assessee could not put forth his case before the Ld. CIT(A). Further submitted that the assessee could not appear before the Ld. CIT(A) due to the lack of communication between the Representative of the Assessee and the Assessee. The Assessee's Representative undertook that the assessee will fully co-operate with the First Appellate Proceedings if the matter is restored to the file of the Ld. CIT(A), hence sought for remanding the matter to the file of the Ld. CIT(A).

3. Per contra, the Departmental Representative vehemently submitted that the Assessee has been given sufficient opportunity which has not been availed by the Assessee, therefore, by relying on the order of the Ld. CIT(A) sought for dismissal of Appeal.

4. Heard the parties and perused the material. Considering the fact that the order impugned has been passed ex-parte without hearing the Assessee and the Assessee through his Representative has undertaken before us to participate and co-operate with the proceedings before the Ld. CIT(A), with an intention to render substantial justice, we deem it fit to restore the matter to the file of the CIT(A) for fresh consideration. Accordingly, the order impugned

dated 23/01/2023 is set aside and the issue involved in the present Appeal is remanded to the file of the Ld. CIT(A) for fresh consideration after hearing the Assessee. The assessee is also directed to fully cooperate with the proceedings before the Ld. CIT(A).

5. Since we have remanded the matter to the file of the Ld. CIT(A), the grounds of Appeal of the Assessee on merit are not adjudicated and the same is kept open for the adjudication of the Ld. CIT(A).

6. In the result, the Appeal of the assessee is partly allowed for statistical purpose.

Order pronounced in the open Court on 24th July, 2024.

Sd/-

**(DR. B.R.R. KUMAR)**  
**ACCOUNTANT MEMBER**

Dated: 24/07/2024

*R.N Sr.ps*

Sd/-

**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI