

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

**BEFORE DR. B.R.R. KUMAR, ACCOUNTANT MEMBER
AND
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.608/Del/2024
Assessment Year: 2017-18

Vijay Kumar Grover Flat No.702, Angelo Building, Hiranandani Estate, Thane, Chitalsar, Mandapa B.O. Thane, Maharashtra 400607 PAN No.AAZPG7896G	Vs.	DCIT Circle- 70 (1) New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Shivam Bansal, CA
Respondent by	Sh. Amit Katoch, Sr. DR

Date of hearing:	23/07/2024
Date of Pronouncement:	23/07/2024

ORDER

PER SUDHIR KUMAR, JM:

This appeal by the assessee is directed against the order of the CIT(Appeals)/National Faceless Appeal Centre, Delhi [hereinafter referred to as "NFAC"] vide order dated 15.12.2023 pertaining to A.Y. 2017-18 and arises out of the assessment order dated 30.03.2023 under section 147 of the Income Tax Act 1961 [hereinafter referred as 'the Act'].

2. The brief facts of the case are that the Assessing Officer in an ex-parte order has made the additions u/s. 69 of the Income Tax Act, 1961.
3. Upon assessee's appeal, Ld.CIT(A)/NFAC has confirmed the AO's order ex-parte.
4. The Ld. Counsel for the assessee submitted that there were genuine reasons for non appearance of the assessee. He prayed that the matter may be restored to the file of the Assessing Officer to canvas his case.
5. The ld. DR for the revenue did not object to the above proposition.
6. In view of these facts and circumstances of the case, we restore the issue to the file of the AO for re-adjudication of the issues. The AO is directed to decide the case as per law after granting sufficient opportunity of being heard to the assessee. The assessee is also directed to appear before the lower authorities. **Thus, the grounds of the assessee are allowed for statistical purpose.**
7. In the result, the appeal of the assessee is allowed for statistical purpose.

8. The order pronounced in the open court on 23.07.2024 after the conclusion of the hearing.

Sd/-
(DR.B.R.R. KUMAR)
ACCOUNTANT MEMBER

NEHA, Sr. PS

Date:-23.07.2024

Copy forwarded to:

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

Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI