

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "H" DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

ITA No.2374/Del/2024
Assessment Year 2017-18

The Oriental Insurance Co. Ltd. A-25/27, Oriental House Darya Ganj Delhi.	Vs.	ACIT, Circle-42(3) Delhi
TAN/PAN: AA ACT0627R		
(Appellant)		(Respondent)

Applicant by:	Shri Tarandeep Singh, Chartered Accountant		
Respondent by:	Shri Amit Katoch, Sr.DR		
Date of hearing:	09	07	2024
Date of pronouncement:	25	07	2024

ORDER

PER PRADIP KUMAR KEDIA - A.M.:

The captioned appeal has been filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi ['CIT(A)' in short] dated 26.03.2024 arising from the assessment order dated 30.09.2021 passed by the Assessing Officer (AO) under Section 143(3) r.w. Section 144B of the Income Tax Act, 1961 (the Act) concerning A.Y. 2017-18.

2. As per the grounds of appeal, the assessee has challenged the first appellate order passed by the CIT(A) under Section 250 of the Act on several grounds.

3. When the matter was called for hearing, the Id. counsel for the assessee submitted at the outset that the CIT(A) has passed the order

ex-parte without taking note of the written submissions uploaded by the assessee and has wrongly observed in paragraph no.1 and paragraph no.4 of the appellate order that the assessee has not submitted any written submissions. The Id. counsel thus submitted that the CIT(A) has proceeded in ignorance of written submissions already filed and misdirected himself in law in passing cryptic order *ex-parte*. The acknowledgement towards uploading of written submissions and paper books dated 01.02.2024 was placed on record. The Id. counsel sought suitable relief in the matter.

4. The Id. DR for the Revenue did not offer any fresh comment on the other hand what has been stated in the first appellate order.

5. We have considered the rival submissions and perused the material available on record.

6. It is submitted on behalf of the assessee that a written submissions have been filed on 01.02.2024 which has not been considered. An e-proceedings response acknowledgment was placed on record.

7. On perusal, it appears that the assessment year has wrongly been mentioned to be A.Y. 2018-19 in the e-response whereas we are concerned with A.Y. 2016-17. However, the paper book tagged relates to A.Y. 2017-18 indeed. Thus, it appears that mistake of incorrect A.Y. 2018-19 on the part of the assessee while uploading the response / written submissions before the CIT(A) has resulted in omission to consider the submissions by CIT(A). The CIT(A) thus had no occasion to pursue the submissions made purportedly with reference to A.Y. 2018-19 despite underlying information annexed for the correct A.Y. 2017-18. Thus, the miscommunication has happened on the part of assessee resulting in *ex-parte* order.

8. In the peculiar circumstances, we consider it expedient to set aside the first appellate order and restore the matter back to the file of the CIT(A) for fresh adjudication in accordance with law after taking into account the oral and written submissions as may be made on behalf of the assessee, if so advised. The CIT(A) shall provide reasonable opportunity to the assessee to defend its case on all aspects of grievance emanating from grounds of appeal placed before the CIT(A).

9. We, thus without expressing any opinion on merit, restore the matter back to the file of the CIT(A) for *denovo* adjudication in accordance with law.

10. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 25th July, 2024.

Sd/-
[SUDHIR PAREEK]
JUDICIAL MEMBER

Sd/-
[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER

DATED: 25th July, 2024
Prabhat

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

Assistant Registrar