

आयकर अपीलीय अधिकरण  
दिल्ली पीठ "ए", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य एवं  
श्री नवीन चंद्र, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

आअसं . 1134/दिल्ली/2024 (नि. व. 2017-18)  
ITA No.1134/DEL/2024 (A.Y.2017-18)

Afzalgarh Mahavidyalya,  
Dhampur Road, Afzalgarh,  
Bijnor, Uttar Pradesh 246772  
PAN: AADTA-2245-G

..... अपीलार्थी/ Appellant

बनाम Vs.

Income Tax Office,  
3(5) Dhampur, Uttar Pradesh

..... प्रतिवादी/ Respondent

अपीलार्थी द्वारा/ Appellant by : Shri Deepak Joshi, Advocate  
प्रतिवादीद्वारा/ Respondent by : Shri Kanv Bali, Sr.DR  
सुनवाई की तिथि/ Date of hearing : 05/08/2024  
घोषणा की तिथि/ Date of pronouncement : 05/08/2024

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 11.01.2024, for Assessment Year 2017-18.

2. Shri Deepak Joshi, appearing on behalf of assessee submitted at the outset that this appeal is against an ex-parte of the CIT(A). He submitted that since the

assessee was not properly represented before the CIT(A). This appeal may be restored to the CIT(A) for fresh adjudication.

3. Shri Kanv Bali, representing the department submitted that the assessee was given multiple opportunities by the CIT(A), but the assessee failed to respond to the notices. The assessee either filed adjournment petition or failed to respond to notices issued by the CIT(A). Hence, it cannot be said that the assessee was not given fair opportunity before the CIT(A). Thus, he prayed for upholding the order of CIT(A). He made an alternate prayer that if at all the issue is to be restored, the same may be restored to Assessing Officer (AO), as the assessee failed to provide relevant documents/information to the AO during assessment proceedings.

4. We have heard the submissions made by rival sides. A perusal of the impugned order shows that the CIT(A) has dismissed the appeal of assessee in ex-parte proceedings upholding the additions made in assessment order. The CIT(A) had issued seven notices to the assessee. The assessee either failed to respond to said notice or sought adjournment. We further observe that the assessee has failed to provide relevant information as sought by the AO.

4.1 Taking into consideration entire facts of the case as emanating from the orders of the authorities below, without commenting on merits we deem it appropriate to restore these issues back to the file of AO for *denovo* adjudication after providing reasonable opportunity of making submissions to the assessee, in accordance with law.

5. The assessee upon services of the notice from Assessing Officer shall respond to the same and furnish necessary documents/information as sought by the AO.

6. In the result, impugned order is set aside and the appeal of assessee is allowed for statistical purpose.

Order pronounced in the open court on Monday the 05<sup>th</sup> day of August, 2024.

Sd/-

(NAVEEN CHANDRA)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 05/08/2024

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

**NV/-**

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI