

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC" NEW DELHI**

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.3141/Del/2023

निर्धारणवर्ष/Assessment Year: 2017-18

MANOJ KUMAR, 266, Street No.6, Phase-9, Shiv Vihar, Karawal Nagar, Delhi.	<u>बनाम</u> Vs.	ITO, Ward-72(4), Delhi.
PAN No.AXWPK8191P		
अपीलार्थी Appellant		प्रत्यर्थी/ Respondent

निर्धारितकीओरसे / Assessee by	Ms. Chinu Bhasin, CA
राजस्वकीओरसे / Revenue by	Shri Om Parkash, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	10.06.2024
उद्घोषणाकीतारीख/ Pronouncement on	07.08.2024

आदेश /O R D E R

This appeal is filed by the assessee against the order of the Ld.CIT(Appeals) - NFAC, Delhi dated 08.09.2023 for the AY 2017-18.

2. The Ld. Counsel for the assessee, at the outset, submits that the Ld.CIT(A) disposed of the appeal of the assessee *ex parte* without giving opportunity to the assessee to explain his case. Referring to page 16 of the Paper Book which is the adjournment request made by the assessee through portal the Ld. Counsel submits that on 31.08.2023 the assessee had sought an adjournment

till 15.09.2023. However, the Ld.CIT(A) passed order on 08.09.2023 without providing further opportunity to the assessee. Therefore, the Ld. Counsel submits that the matter may be restored to the file of the Ld.CIT(A) for adjudicating the issues afresh in appeal after providing opportunity to the assessee.

3. Ld. DR has no serious objection.

4. Considering the rival submissions and perusing the adjournment request made by the assessee, it is observed that though the assessee sought an adjournment the Ld.CIT(A) passed order without providing opportunity to the assessee. Therefore, this appeal is restored to the file of the Ld.CIT(A) who shall pass a fresh order in accordance with law after providing adequate opportunity to the assessee of being heard. Grounds raised by the assessee are allowed for statistical purpose.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 07/08/2024

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 07.08.2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi