

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 . 1364/दिल्ली/2024 (नि. व. 2017-18)
ITA No.1364/DEL/2024 (A.Y.2017-18)

Amit Gupta,
14, Ground Floor, Northex Model Town,
Delhi 110019
PAN: AAHPG-2102-L
बनाम Vs.

..... अपीलार्थी/ Appellant

Commissioner of Income Tax Appeals,
NFAC, Delhi,

..... प्रतिवादी/ Respondent

अपीलार्थी द्वारा/ Appellant by : Shri Amit Kumar, Chartered Accountant
प्रतिवादीद्वारा/ Respondent by : Shri Kanv Bali, Sr.DR

सुनवाई की तिथि/ Date of hearing : 12/08/2024

घोषणा की तिथि/ Date of pronouncement : 12/08/2024

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 30.01.2024, for Assessment Year 2017-18.

2. Shri Amit Kumar, appearing on behalf of the assessee submitted that the CIT(A) has dismissed appeal of the assessee in ex-parte proceedings. He prayed for restoring appeal to the CIT(A) for fresh adjudication.

3. Shri Kanv Bali, representing the department submitted that the CIT(A) had issued multiple notices to the assessee but the assessee failed to respond to the notices. The CIT(A) had no other option but to decide the appeal ex-parte.

4. Both sides heard. A perusal of the impugned order shows that the CIT(A) had issued notices to the assessee but the assessee failed to respond to any of the notices. In the absence of any response from the assessee, the CIT(A) decide the appeal ex-parte. Considering facts of the case and in the interest of justice, we deem it appropriate to restore this appeal back to the CIT(A) for *de novo* adjudication on merits after affording reasonable opportunity of hearing/making submissions to the assessee, in accordance with law. The assessee upon service of notice is directed to respond to the notices issued by CIT(A),s without fail.

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

Order pronounced in the open court on Monday the 12th day of August, 2024.

Sd/-

(NAVEEN CHANDRA)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 12/08/2024

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