

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : G : NEW DELHI

BEFORE SHRI S. RIFAUH RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.887/Del/2024  
Assessment Year: 2021-22

Sandeep Kaliraman,  
WW-90, Ground Floor,  
Malibu Town, Sector-47,  
Gurgaon – 122 001,  
Haryana.

Vs NWR-C (54)(1),  
Rohtak.

PAN: CUTPS9077E

(Appellant)

(Respondent)

Assessee by	: Ms Mansi Jain, CA & Ms Sakshi Rustogi, Advocate
Revenue by	: Shri Anuj Garg, Sr. DR
Date of Hearing	: 03.07.2024
Date of Pronouncement	: 27.08.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the Assessee against the order dated 27.12.2023 of the National Faceless Appeal Centre, Delhi (hereinafter referred as Ld. NFAC or in short Ld. 'FAA') in Appeal No.NFAAC/2020-21/10199627 arising out of the appeal before it against the order dated 26.12.2022 passed u/s

143(3) r.w.s. 144B of the Income Tax Act, 1961 (hereinafter referred as ‘the Act’), by Assessment Unit, Income-tax Department (hereinafter referred to as the Ld. AO).

2. Heard and perused the record.

3. During the course of hearing, it transpired that the assessment order when challenged before the NFAC, the appeal has been dismissed by the NFAC on the basis of non-appearance of the appellant. However, as we go through the impugned order of NFAC, the same does not disclose as to on which dates and by what mode notices were issued to the assessee and, if at all they were served. The order of the NFAC is, thus, not sustainable and, accordingly, is set aside. NFAC is directed to issue fresh notices to the assessee and decide the appeal afresh as per law.

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

Order pronounced in the open court on 27.08.2024.

Sd/-

(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated: 27<sup>th</sup> August, 2024.

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi