

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

Before Sh. C. N. Prasad, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 2082/Del/2024 : Asstt. Year : 2018-19

Ashok Kumar Mittal, C/o M. K. Bhatt & Co., Chartered Accountant, G-7, Basement, Preet Vihar, New Delhi-110092	Vs.	Income Tax Officer, Ward-59(3), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AAIPM1868N		

**Assessee by : Sh. M. K. Bhatt, Adv. &
Sh. Malav Goswami, Adv.
Revenue by : Sh. Kanv Bali, Sr. DR**

Date of Hearing: 21.08.2024

Date of Pronouncement: 27.08.2024

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of National Faceless Appeal Centre (NFAC), Delhi dated 28.03.2024.

2. Both the parties fairly submitted that the Id. CIT(A) has not adjudicated the issue on merits. Hence, in the interest of justice, the matter is remanded to the Id. CIT(A) for adjudication afresh after affording an opportunity to the assessee. The assessee shall comply to the notices issued by the Id. CIT(A) promptly without seeking any unnecessary adjournments.

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

Order Pronounced in the Open Court on 27/08/2024.

Sd/-

(C. N. Prasad)
Judicial Member

Dated: 27/08/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR