

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

**Before Dr. B. R. R. Kumar, Accountant Member,
Sh. Sudhir Kumar, Judicial Member**

ITA No. 2276/Del/2024 : Asstt. Year: 2013-14

TA-AJ Infotel Pvt. Ltd., 6, Ganpati Apartments, Alipur Road, Civil Lines, New Delhi-110054 (APPELLANT)	Vs	Income Tax Officer, Ward-25(1), New Delhi-110002 (RESPONDENT)
PAN No. AABCT5060B		

**Assessee by : Sh. Pulkit Saini, Adv.
Revenue by : Ms. Monika Dhami, CIT-DR**

Date of Hearing: 30.07.2024	Date of Pronouncement: 29.08.2024
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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 29.12.2023.

2. On going through the record, we find that the Id. CIT(A) has summarily confirmed the order of the Assessing Officer and dismissed the appeal of the assessee without adjudicating the issue on merits owing to the failure of the assessee to attend the hearings. It was pleaded that given an opportunity, the assessee would comply to the notices issued by the revenue. We find that no prejudice would be caused to the revenue, if an opportunity is given to the assessee to file her submissions. Hence, the matter is being remanded to the file of the Id. CIT(A) to adjudicate the issue on merits. The department would be at liberty to initiate proceedings in accordance with the

provisions of Income Tax Act for non-compliance to the notices, if any.

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

Order Pronounced in the Open Court on 29/08/2024.

Sd/-

**(Sudhir Kumar)
Judicial Member**

Sd/-

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

Dated: 29/08/2024

Subodh Kumar, Sr. PS

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

ASSISTANT REGISTRAR