

3. Aggrieved, the assessee preferred an appeal before the NFAC. However, the appeal before the NFAC came to be dismissed for the reason of non-compliance.

4. Now, the assessee has approached this Tribunal challenging the dismissal of his appeal by the NFAC by raising the following grounds of appeal:

1. *The Ld. Commissioner of Income-tax (Appeals) has erred in law and on facts in passing the order which is unlawful, unjustified and against the principles of natural justice.*
2. *The Ld. Commissioner of Income-tax (Appeals) has erred in law and on facts in passing the order without giving adequate opportunity of being heard.*
3. *The Ld. Commissioner of Income-tax (Appeals) has erred in law and facts in upholding addition of Rs.33.30,000/- under section 69A of Income-tax Act, 1961 made by the Id. Assessing Officer.*
4. *The Ld. Commissioner of Income-tax (Appeals) has erred in law and on facts in passing the appellate order which is contrary to the facts and law.*
5. *The appellant craves leave to add, amend, alter or withdraw any grounds of appeal or raise any new ground appeal during the pendency of appeal.*

5. None was present for the assessee when the appeal was called out for hearing. However, looking into the facts of the case, I proceed to adjudicate the appeal ex-parte qua the assessee.

6. Since the order passed by NFAC was an ex-parte order, the Id. Senior D.R. had no objection to the restoration of appeal to the NFAC.

7. I have heard the Id. Senior Departmental Representative and have also perused the material on record. It is evident that

there was complete non-compliance on the part of the assessee during the course of first appellate proceedings. However, looking into the facts of this case, I am of the considered view that the assessee deserves one more opportunity to present his case and, therefore, in the interest of substantial justice, I restore this file to the Office of the NFAC with the direction to hear the appeal on merits. I also caution the assessee to fully comply with the directions of the NFAC in the set-aside proceedings when called upon to do so, failing which, the NFAC shall be at complete liberty to pass the order in accordance with law, based on material available on record even if it is ex-parte qua the assessee.

8. In the result, the appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the open Court on 30/08/2024.

Sd/-  
[SUDHANSHU SRIVASTAVA]  
JUDICIAL MEMBER

DATED:30/08/2024

JJ:

Copy forwarded to:

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

By order

Assistant Registrar