

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C': NEW DELHI  
BEFORE  
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No. 1464/Del/2024, A.Y.2017-18**

M/s Indian Art Gallery GF-24A, MFG Metropolitan Mall, Saket, New Delhi-110001 <b>PAN : AAIFI1197G</b>	Vs.	Income Tax Officer, Ward 28(1) New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Sh. Abhishek Mathur, Adv
Respondent by	Shri Om Prakash, Sr.DR

Date of Hearing	15/10/2024
Date of Pronouncement	17/10/2024

**ORDER**

**PER YOGESH KUMAR U.S., JM :**

This appeal is filed by the Assessee against the order of Ld.CIT(A)/National Faceless Appeal Centre ["NFAC" for short], dated 27/03/2024 for the Assessment Year 2017-18.

2. Brief facts of the case are that, an assessment order came to be passed on 23/12/2019 u/s 143(3) of the Income Tax Act ('Act' for short) by computing the income of the Assessee at Rs. 84,96,373/- by making addition u/s 68 of the Act of Rs. 81,56,143/-. The Assessee preferred an Appeal before the CIT(A) and the Ld. CIT(A) vide order dated 27/03/2024,

passed an ex-parte order dismissing the Appeal filed by the Assessee. Aggrieved by the order of the CIT(A) dated 27/03/2024, the Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee submitted that the Assessee filed an application for adjournment before the CIT(A), but instead of granting the adjournment, the CIT(A) has decided the appeal against the Assessee by dismissing the Appeal filed by the Assessee. Thus, the Ld. CIT(A) violated the principles of natural justice, therefore, sought for allowing the Appeal.

4. Per contra, the Ld. Departmental Representative submitted that sufficient opportunity has been given to the Assessee and the Assessee has not argued the Appeal before the CIT(A), therefore, submitted that the Appeal of the Assessee is devoid of merit, thus, sought for dismissal of the Appeal.

5. We have heard both the parties and perused the material available on record. It is found from the record while dismissing the Appeal filed by the Assessee, the CIT(A) observed that the Assessee has not furnished any written submission and no argument has been advanced, accordingly, decided the issue against the Assessee.

6. Considering the fact that the Appeal has been decided ex-parte by the assessee we deem it fit to restore the matter to the file of CIT(A) for fresh consideration in accordance with law after hearing the Assessee. Ordered accordingly.

7. In the result, the appeal of the Assessee is partly allowed for statistical purpose.

Order pronounced in open Court on 17<sup>th</sup> October, 2024

Sd/-

**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

Dated: 17/10/2024

*R.N, Sr. PS*

Sd/-

**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT, NEW DELHI

