

**THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, DELHI**

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER

**ITA No. 1056/Del/2024
(Assessment Year 2017-18)**

Mrs. Shanta Sharma B-13, GDA Flats, Lohia Nagar, Uttar Pradesh 201001	Vs.	ITO, Ward 2(2)(3) Ghaziabad, Uttar Pradesh
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: BESPS3927K		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	30.10.2024
Date of Pronouncement	30.10.2024

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the assessee is directed against the order dated 08.01.2024 passed by the CIT(A) National Faceless Appeal Centre (NFAC), Delhi, arising out of the Assessment order dated 28.12.2019 passed by the ITO, Ward-2(2)(3) Ghaziabad, Under Section 143(3) of the Income Tax Act (hereinafter referred to as ‘the Act’) for Assessment Year 2017-18.

2. None appeared on behalf of the assessee at the time call, neither any adjournment application has been filed. It appears from the record that before the First Appellate Authority though number of occasions notices were served upon the assessee fixing the date of hearing the

assessee was never represented. Hence, having no other alternative the appeal was decided ex-parte confirming the addition made by the Ld. AO. However, keeping in view the principle of fair play and in order to prevent the miscarriage of justice, I would like to grant a further opportunity to the assessee to represent its case before the Ld. CIT(A).

3. With the aforesaid observation the issue is, thus, remitted to the file of the CIT(A) for his consideration afresh upon granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. We also make it clear that in the event the assessee does not cooperate with the First Appellate Authority, the said authority would be at liberty to pass orders strictly in accordance with law.

4. The appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 30.10.2024

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 30th October, 2024

Rohit

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi