

**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. 1248/Del/2024, A.Y.2012-13)

Krishan Kumar Sharma H. No. 300, Ward No. 19, Gali No.2, Uttam Nagar, Gohana, Sonipat, Haryana PAN : BLAPS6861D	Vs.	Income Tax Officer, Ward-2, Sonapat, Haryana
(Appellant)		(Respondent)

Appellant by	Sh. Amit Kaushik, Adv
Respondent by	Shri Om Prakash, Sr.DR

Date of Hearing	17/10/2024
Date of Pronouncement	23/10/2024

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 25/09/2023 for the Assessment Year 2012-13.

2. There is a delay of 116 days in filing the present Appeal. An affidavit has been filed by the Assessee contending that the e-mail id mentioned in form No. 35 was that of the Counsel of the Assessee and not the Assessee's e-mail, since the Assessee was

unaware of the issuance of the notice, thus the Assessee could not be represented and an ex-parte order has been passed by the Ld. CIT(A). Further contended that the Assessee was not aware of passing the order impugned, thus, there is a delay in filing the present Appeal.

3. Considering the reasons narrated in the affidavit for condonation of delay, the delay in 116 days in filing the present Appeal is hereby condoned.

4. The Ld. Counsel for the Assessee further submitted that the order impugned has been passed by the CIT(A) ex-parte in violation of principles of natural justice, thus sought for remanding the matter to the file of the CIT(A).

5. Per contra, the Ld. DR relied on the orders of the Lower Authorities and sought for dismissal of the Appeal.

6. Heard the parties and perused the material. As could be seen from the order impugned, the CIT(A) has passed ex-parte

order wherein the Ld. CIT(A) has not decided the issues involved in the Appeal on its merits. Considering the fact that the order impugned has been passed ex-parte and without adjudicating the issues involved in the Appeal, we remand the matter to the file of the CIT(A) for fresh adjudication in accordance with law after providing opportunity of being heard to the Assessee.

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

Order pronounced in open Court on 23rd October, 2024

Sd/-

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Dated: 23/10/2024

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

