

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No.1731/Del/2024
(ASSESSMENT YEAR 2017-18)**

Nijhawan Travel Service Pvt. Ltd., F-53, Bhagat Singh Market, New Delhi-110001 PAN:AAACN0150D (Appellant)	Vs.	Income Tax Officer Ward-18(3), New Delhi-110002 (Respondent)
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Assessee by	Shri A.K. Srivastava, CA
Respondent by	Shri Amit Shukla, Sr. DR

Date of Hearing	24/10/2024
Date of Pronouncement	12 /11/2024

ORDER

PER VIMAL KUMAR, JM:

1. The appeal of the Assessee is against order dated 15/02/2024 of the National Faceless Appeal Centre (NFAC), Delhi, passed by Learned Commissioner of Income Tax(Appeals), Delhi [hereinafter referred to as 'Ld. CIT(A)'] arising out of Assessment Order dated 24/12/2019 of Income Tax Officer, Ward-18(3), Delhi [hereinafter referred to as "Ld. AO"] for the Assessment Year 2017-18.

2. Brief facts of the case are that appellant/assessee company filed its return of income for Assessment Year 2017-18 on 28/10/2017 declaring income of Rs.2,67,490/-. The case was selected under CASS and necessary notices were issued to the assessee. The assessee did not respond to any of the notices. Therefore, Ld. AO finalized assessment proceedings *ex-parte* vide order dated 24/12/2019 u/s 144 of the Income Tax Act, 1961 (hereinafter referred as 'the Act).

3. Appellant/assessee preferred appeal before Ld. CIT(A) which was dismissed vide order dated 15/02/2024.

4. Being aggrieved, appellant/assessee preferred present appeal.

5. At the time of hearing, Learned Counsel for the appellant/assessee submitted that Ld. A.O. and Ld. CIT(A) passed *ex-parte* order without providing adequate opportunity of being heard to the assessee. Ld. Counsel for the assessee prayed that the matter may be restored to the file of the Ld. A.O.

6. The Learned Departmental Representative submitted that assessee failed to comply with notices.

7. Considered the rival submissions and material placed on record, on a perusal of the orders of Ld. AO and Ld.CIT(A), we find that even though the Ld. AO and Ld.CIT(A) provided opportunity on several occasions but assessee could not appear or utilize the

opportunities. Considering the totality of facts and submissions of the Ld. Assessee's representative and keeping in view the additions/disallowance made by the Assessing Officer, we are of the opinion that assessee should be given one more opportunity of being heard. Hence, the matter is restored to the file of Ld. AO for *de novo* adjudication in accordance with law.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 12th November, 2024.

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

sd/-
(VIMAL KUMAR)
JUDICIAL MEMBER

Dated: 12 / 11 / 2024
Dp/ sps

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI