

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI
BEFORE
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER
ITA No. 1668/Del/2024, (A.Y.2018-19)**

Sparco Batteries Pvt. Ltd. M/s GRA & Associates A-9/1, First Floor, Phase-1, Naraina Industrial Area, New Delhi PAN No: AADCS5083P	Vs.	Deputy Commissioner of Income Tax, Circle-22(2), Delhi
(Appellant)		(Respondent)

Appellant by	NONE
Respondent by	Ms. Indu Bala Saini, Sr. Dr

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

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 16/06/2024 for the Assessment Year 2018-19.

2. During the course of hearing nobody was present on behalf of the Assessee, neither any adjournment was sought. The notice sent by the registry has been returned with an endorsement the ‘addressee not found’.

Considering the issue involved in the present Appeal, we deem it fit to decide the Appeal on hearing the Ld. DR and after perusing the material on record.

3. We have heard the Ld. DR and perused the material on record.

4. It is seen from the record that the assessment has been framed ex-parte u/s 143 read with Section 144(B) of the Income Tax Act, 1961 ('Act' for short). During the first appellate proceedings before the Ld. CIT(A), the Assessee failed to appear even after issuance of three notices by the Ld. CIT(A). The Ld. CIT(A) dismissed the Appeal filed by the Assessee ex-parte. However, the Ld. CIT(A) has not decided the Appeal on its merit on the other hand, the Appeal of the Assessee has been dismissed for non-prosecution. The Ld. CIT(A) ought to have decided the issue involved in the Appeal on its merit. Thus, we restore the Appeal to the file of the Ld. CIT(A) with a direction to decide the Appeal on its merit in accordance with law after providing the opportunity of being heard to the Assessee. The Assessee is also directed to cooperate with the proceedings before the Ld. CIT(A).

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

Order pronounced in open Court on 12th November, 2024

Sd/-
(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

Dated: 12/11/2024

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