

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'SMC' NEW DELHI
BEFORE MS MADHUMITA ROY, JUDICIAL MEMBER**

ITA No. 59/DEL/2024
Assessment Year: 2017-18

D S D HOMES PRIVATE LIMITED, G-50, LGF, LAJPAT NAGAR-III, NEW DELHI-110024	VS	INCOME TAX OFFICER WARD-7(4), DELHI
PAN :AAECD6248G		
(Appellant)		(Respondent)

Assessee by	None
Department by	Shri Sanjay Kumar, SR, DR

Date of hearing	22.10.2024
Date of pronouncement	18.11.2024

ORDER

PER MADHUMITA ROY, JUDICIAL MEMBER

The assessee has filed the instant appeal against the order dated 07.12.2023 passed by Learned Commissioner of Income Tax(Appeals), National Faceless Appeal Centre(NFAC), Delhi. Since none appeared on behalf of the assessee having no other alternative, the appeal was dismissed confirming the order passed by the Learned AO. (for Assessment Year 2017-18).

2. The order passed by the Learned CIT(A) is found to be an ex-parte that too without taking into consideration the adjournment

application made by the assessee. CIT(A)'s order is found to have been made violating the principle of natural justice as no proper opportunity has been provided to the assessee and hence liable to be quashed. However, in order to prevent mis-carriage of justice. In my considered opinion the assessee be given further opportunity of being heard to represent his case effectively.

3. Hence the appeal is disposed of by remitting the issue to the file of Learned CIT(A) for his consideration afresh. He has further directed to grant 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 appeal. With the aforesaid observation assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 18th November, 2024.

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 18th November, 2024

DP/SPS

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi