

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.3538/Del/2023  
Assessment Year: 2010-11

Maya Devi, 282, Boundary Road, Civil Line, Meerut	<b>Vs.</b>	ITO, Ward-1(1), Meerut
<b>PAN :DXAPD1682K</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Sanjay Kumar, Sr. DR

Date of hearing	11.11.2024
Date of pronouncement	25.11.2024

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee's appeal for assessment year 2010-11, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"] Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1057152883(1), dated 17.10.2023, involving proceedings under section 143(3) read with section 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte* against him.
3. It emerges during the course of hearing that with the able assistance coming from the Revenue side that the learned Assessing Officer's reopening reasons forming part of his assessment discussed in para 1, dated 29.12.2017; not even quantified the assessee's taxable income liable to be assessed which escaped assessment.
4. This being the clinching fact going unrebutted from the Revenue side. I hereby quote Mahesh Kumar Gupta Vs. CIT (2013) 33 taxmann.com 403 (Ald) that such a failure on the learned Assessing Officer's part while setting into motion under section 148/147 mechanism is not sustainable in law. The impugned reopening accordingly stands quashed.
5. All other pleadings on merits stand rendered academic.
6. This assessee's appeal is allowed.

***Order pronounced in the open court on 25<sup>th</sup> November, 2024***

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 25<sup>th</sup> November, 2024.

RK/-

Copy forwarded to:

1. Appellant

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

Asst. Registrar, ITAT, New Delhi