

आयकर अपीलीय अधिकरण  
दिल्ली पीठ "जी", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य एवं  
श्री रेणु जौहरी, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SMT. RENU JAUHRI, ACCOUNTANT MEMBER

आअसं.3725/दिल्ली/2023 (नि.व. 2013-14)

ITA No.3725/DEL/2023 (A.Y.2013-14)

Santok Singh,  
J-98, Vikas Puri, Delhi 110018  
PAN: AISPS-8712-K

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer,  
R. No. 107, Drum Shape Building,  
I.P Estate, New Delhi

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Shri Daljit Singh, Advocate, Through VC  
प्रतिवादीद्वारा/ Respondent by : Shri Sahil Kumar Bansal, Sr. DR  
सुनवाई की तिथि/ Date of hearing : 04/12/2024  
घोषणा की तिथि/ Date of pronouncement: : 04/12/2024

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (hereinafter referred to as 'the CIT(A)') dated 23.11.2023, for assessment year 2013-14.

2. Shri Daljit Singh, appearing on behalf of the assessee submitted that the CIT(A) without considering written submissions of the assessee dismissed the appeal. The Id. Counsel for the assessee further stated that the assessee had

furnished written submissions on 07.12.2019 along with an application under Rule 46A of the Income Tax Rules and appeared in person with AR before the CIT(A) on 07.05.2019, 21.05.2019 and 12.06.2019. Subsequently, appeal of the assessee was migrated to face less system. Notice from the CIT(A) were received by the assessee on 13.10.2023 and 23.10.2023 to which the assessee replied. The CIT(A) without considering submissions earlier filed in physical mode before migration to face less regime and even without considering subsequent submissions passed the impugned order. He further asserted that the assessee has *prima facie* good case on merits and would be able to make out a case, if an opportunity is granted to explain the grounds raised in appeal before the CIT(A).

3. Shri Sahil Kumar Bansal, representing the department vehemently defending the impugned order stated that the CIT(A) had granted sufficient opportunity to the assessee, but the assessee failed to respond to the notices issued by the CIT(A). He thus prayed for dismissing appeal of the assessee.

4. Both sides heard, orders of the authorities below examined. The CIT(A) in an ex-parte proceeding (in faceless mode) has dismissed appeal of the assessee. The contention of the assessee is that the assessee had already made submissions and had personally explained the case to the CIT(A) on three occasions. After the introduction of faceless regime, the appeal of assessee was migrated to CIT(A), NFAC. The CIT(A) had issued notice to the assessee on two occasions. As per the impugned order the assessee did not respond to any of the notices, whereas, the assessee has disputed the same and has contended that the assessee in reply to the notices had filed submissions. Nevertheless, the earlier submissions filed by the

assessee must be available on record, the CIT(A) before passing the impugned order could have considering the submissions already filed by the assessee. Be that as it may, we deem it appropriate to restore the appeal back to the CIT(A) for *denovo* adjudication, after considering submissions of the assessee already on record and after affording reasonable opportunity of making further submissions to the assessee, in accordance with law.

5. In the result, appeal of the assessee is allowed for statistical purpose in the terms aforesaid.

Order pronounced in the open court on Wednesday the 04<sup>nd</sup> day of December, 2024.

Sd/-

(RENU JAUHRI)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 04/12/2024

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

**NV/-**

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI