

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "E": NEW DELHI  
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 3655/Del/2024  
(Assessment Year: 2017-18)**

Liberal Advisory Services Pvt. Ltd, 205, 2 <sup>nd</sup> Floor, V-4, Mayur Plaza-2, Local Shopping Centre, Mayur Vihar Phase-I, New Delhi (Appellant)	Vs. ACIT, Circle-15(2), New Delhi  (Respondent)
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**PAN: AABCL1284B**

Assessee by :	None
Revenue by:	Shri Akhilesh Kumar Yadav, Sr. DR

Date of Hearing	02/12/2024
Date of pronouncement	10/12/2024

O R D E R

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.3655/Del/2024 for AY 2017-18, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] in Appeal No.ITBA/NFAC/S/250/2024-25/1065956585(1) dated 24.06.2024 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 06.01.2020 by the Assessing Officer, ACIT, Circle-15(2), New Delhi (hereinafter referred to as 'Id. AO').

2. None appeared on behalf of the assessee despite issuance of notice. In fact a defect notice was issued to the assessee mentioning wrong PAN in Form 36 on 22.08.2024 which was also not rectified by the assessee. Further, on going through the grounds raised by the assessee

and the order of the National Faceless Appeal Centre (NFAC), we find that the Id NFAC had decided the issue ex parte without adjudicating the issue on merits giving its independent finding. Hence, in the interest of justice and fairplay we deem it fit and appropriate to restore this appeal to file of Id NFAC for de novo adjudication in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with Id NFAC for expeditious disposal of the appeal by not taking unwarranted adjournments. Hence, the grounds raised by the assessee are allowed for statistical purposes.

3. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 10/12/2024.

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

**-Sd/-**  
**(M BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 10/12/2024  
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi