

THE INCOME TAX APPELLATE TRIBUNAL
“E” BENCH, DELHI
BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &
SMT. RENU JAUHRI, ACCOUNTANT MEMBER
ITA No. 177/Del/2024
(Assessment Year 2017-18)

Neelkanth Contractors Private Limited 9/1934, Gali No.2, Kailash Nagar New Delhi – 110031	Vs.	Income Tax Officer, Ward-18(2) CR Building ITO New Delhi 110001
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AACCN2808C		
Appellant	..	Respondent

Appellant by :	Sh. Karnav Mahrotra, Adv.
Respondent by :	Sh. Amit Katoch, Sr. DR

Date of Hearing	10.12.2024
Date of Pronouncement	10.12.2024

ORDER

PER MADHUMITA ROY, JM:

The assessee has come up in appeal challenging the exparte order dated 23.11.2023 passed by the National Faceless Appeal Centre (NFAC) New Delhi arising out of the order dated 05.12.2019 issued by the ITO, Ward-18(2), Delhi under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’) for Assessment Year 2017-18.

2. It is the case of the assessee that the Ld. CIT(A) though issued notices upon the assessee on four occasions the same were not sent in the correct email id which is reflecting in Form 35 of the appeal preferred

by the assessee before the Ld. CIT(A) already submitted before us. Hence, the assessee could not appear before the Ld. CIT(A) to represent the case of the assessee and the appeal stood dismissed ex-parte.

3. In this facts and circumstances of the matter, the Ld. AR prayed for setting aside the issue for the end of justice before the Ld. CIT(A) for adjudication of the same afresh. Such prayer made by the Ld. AR has not been controverted by the Ld. DR with all his fairness.

4 Having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the matter, we in order to prevent the miscarriage of justice find it fit and proper to grant a further opportunity of being heard to the assessee by the Ld. CIT(A) and, thus, the present appeal is disposed of by remitting the issue to the file of the Ld. CIT(A) for adjudication of the same afresh. The Ld. CIT(A) is directed to pass a reasoned order upon granting 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. We also make it clear that in the event the assessee does not cooperate with the Ld. CIT(A) the said authority would be at liberty to pass order strictly in accordance with law.

5. Assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 10.12.2024

Sd/-
(Renu Jauhri)
ACCOUNTANT MEMBER

Sd/-
(Madhumita Roy)
JUDICIAL MEMBER

Dated 10.12.2024

PS: Rohit

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI