

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC" NEW DELHI**

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.2532/Del/2024

निर्धारणवर्ष/Assessment Year: 2017-18

Brij Mohan Gupta 261, C-4, Raja Pur Kalan, Sector-6, Rohini, New Delhi.	बनाम Vs.	Income Tax Officer Ward-63(1), Delhi.
PAN No. AAAPG3170F		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	Ms. Monalisa Maity, Adv.
राजस्वकीओरसे /Revenue by	Shri Sanjay Kumar, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	19.11.2024
उद्घोषणाकीतारीख /Pronouncement on	13.12.2024

आदेश /O R D E R

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi dated 30.03.2024 for the AY 2017-18.

2. Ld. Counsel for the assessee, at the outset, submits that the appeal of the assessee was disposed off without hearing the assessee. Ld. Counsel submits that though the notices of hearing were uploaded in ITBA portal the Authorized Representative (AR) who was looking after the tax matters at that time did not inform

the assessee about the hearing dates of appeal. Ld. Counsel submits that the assessee could not furnish the information before the Ld.CIT(Appeals) for the reason that the notice of hearing was not brought to the notice of the assessee by the Counsel was looking after the tax matters. Ld. Counsel submits that an opportunity be given to the assessee to prove its case before the Ld.CIT(Appeals) and restore the appeal of the assessee to the file of the Ld.CIT(Appeals).

3. Ld. DR has no serious objection in restoring the appeal to the Ld.CIT(A).

4. On hearing both the sides and perusing the orders of the authorities below, I am of the view that the matter should go back to the file of the Ld.CIT(A) for fresh adjudication after providing adequate opportunity to the assessee. Thus, this appeal is restored to the file of the Ld.CIT(A) who shall decide afresh in accordance with law after providing adequate opportunity of being heard to the assessee. The assessee is also directed to cooperate with the proceedings before the Ld.CIT(A) and without seeking an adjournment without any reasonable cause.

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

Order pronounced in the open court on 13/12/2024

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 13/12/2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi