

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आअसं.3529/दिल्ली/2024 (नि.व. 2017-18)
ITA No.3529/DEL/2024 (A.Y.2017-18)

Anil Wadhwa,
07053, ATS Greens Paradiso,
Sector CHI-04, Greater Noida,
Uttar Pradesh 201312
PAN: AAAPW-5091-P

..... अपीलार्थी/Appellant

बनाम Vs.

Assessing Officer,
Ward No. 5(1)(1), Block-A, Tulsi Marg
Sector-24, Noida, Uttar Pradesh 201307

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : S/Shri M.P Rastogi & Shivam Malik, Advocate
प्रतिवादीद्वारा/ Respondent by : Shri Rajesh Tiwari, Sr. DR
सुनवाई की तिथि/ Date of hearing : 11/12/2024
घोषणा की तिथि/ Date of pronouncement: : 11/12/2024

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 20.06.2024, for assessment year 2017-18.

2. Both sides heard. The assessee is in appeal against an ex-parte order of the CIT(A). A perusal of the impugned order reveals that the CIT(A) had issued notices to the assessee on three occasions i.e. 29.01.2021, 31.05.2024 and 10.06.2024. However, it is not emanating from the impugned order that notices sent by the

CIT(A) were ever served on the assessee and the mode of service of notice to the assessee.

3. Taking into consideration facts of the case, I deem it appropriate to restore this appeal back to the CIT(A) for *denovo* adjudication after affording reasonable opportunity of making submissions to the assessee, in accordance with law.

4. The assessee is directed to respond to the notice(s) served by the CIT(A), without fail.

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

Order pronounced in the open court on Wednesday the 11th day of December, 2024.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 11/12/2024

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.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar) ITAT, DELHI