

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.2487/दिल्ली/2024 (नि.व. 2017-18)
ITA No.2487/DEL/2024 (A.Y.2017-18)

Anu Dass,
H2/20 Mahaveer Enclave, Palam Dabri Road,
New Delhi 110045
PAN: AAHPD-1813-B

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer,
Ward 44(5), Delhi

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Ms. Anupma Aggarwal, Chartered Accountant
प्रतिवादीद्वारा/ Respondent by : Shri Rajesh Tiwari, Sr. DR
सुनवाई की तिथि/ Date of hearing : 10/12/2024
घोषणा की तिथि/ Date of pronouncement: : 10/12/2024

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against an ex-parte order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (hereinafter referred to as 'the CIT(A)') dated 19.03.2023, for assessment year 2017-18.

2. Both sides heard, order of the authorities below examined. This appeal by the assessee is against an ex-parte order of CIT(A). The short contention of the assessee is that the CIT(A) without considering documents furnished by the assessee has dismissed appeal of the assessee. The Id. AR submitted that the

assessee had furnished detailed submissions when appeal was initially taken up in physical mode. Subsequently, appeal was transferred to faceless appeal; the assessee had no knowledge regarding face less appeal and procedure, therefore, the assessee could not provide documentary evidence in faceless mode. However, the submissions already made were on record of CIT(A) but he failed to consider the same.

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 notice(s) served by the CIT(A), without fail.
5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on Tuesday the 10th day of December, 2024.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 10/12/2024

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.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI