

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC": NEW DELHI
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No.4411/Del/2024
(Assessment Year:2012-13)

Malti Sharma, 2H/R/6M, Kalindipuram, DWarikapuri, Allahabad-211 011	Vs.	ITO, Ward-1(4), Ghaziabad
PAN: BLPPS3002M		

Assessee by :	Shri Ashish Bansal, Adv
Revenue by:	Shri Sanjay Kumar, Sr. DR
Date of Hearing	13/02/2025
Date of pronouncement	21/03/2025

ORDER

1. The appeal in ITA No.4411/Del/2024 for AY 2012-13 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/250/2023-24/1063461033(1) dated 27.03.2024 against the order of assessment passed u/s 147 r.w.s. 144 of the Income-tax Act, 1961 dated 20.12.2019 (hereinafter referred to as 'the Act') by ITO, Ward-2(1)(4), Ghaziabad (hereinafter referred to as 'Id. AO').

2. The preliminary issue to be decided in this appeal is as to whether the Learned NFAC was justified in passing an ex parte order in the facts and circumstances of the instant case.

3. I have heard the rival submissions and perused the materials available on record. On perusal of the order of the Id NFAC, I find that the Id NFAC had decided the issue ex parte without adjudicating the issue on merits giving its independent finding. The Learned AR before us stated that the notices were sent in Email to a different mail ID other than that

mentioned in Form No. 35. Even the assessment order was framed ex parte without securing the presence of the assessee. Hence, in the interest of justice and fairplay, I deem it fit and appropriate to restore this appeal to the file of Id AO 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 AO for expeditious disposal of the set aside assessment by not taking unwarranted adjournments. Hence, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 21/03/2025.

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 21/03/2025
A K Keot

Copy forwarded to

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

ASSISTANT REGISTRAR
ITAT, New Delhi