

**THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH "SMC", NEW DELHI  
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL  
MEMBER AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**  
(Through Video Conferencing)

**ITA No. 24/DDN/2024**  
(Assessment Year: 2016-17)

<b>Vijay Kumar Kala,</b> E-303, Windlas Residency, Curzon Road, Dehradun	Vs.	ITO, Ward-1(2)(5), Dehradun
(Appellant)		(Respondent)
<b>PAN:ABVPK5544K</b>		

Assessee by :	Shri Rajiv Sahni, CA
Revenue by:	Shri A. S. Rana, Sr. DR
Date of Hearing	21/03/2025
Date of pronouncement	21/03/2025

O R D E R

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No. 24/DDN/2024 for AY 2016-17, 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/250/2023-24/1059890353(1) dated 18.01.2024 against the order of assessment passed u/s 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 29.09.2021 by the Assessing Officer, NFAC, Delhi (hereinafter referred to as 'Id. AO').
2. The preliminary ground raised by the assessee is that the Id NFAC had dismissed the appeal of the assessee ex parte without giving independent finding on merits. Since, it goes to the root of the matter we deem it fit and appropriate to address the same.

3. We have heard the rival submissions and perused the materials available on record. We find that absolutely no finding has been given by the NFAC and it had merely reproduced the assessment order and dismissed the appeal of the assessee. Hence, we deem it fit and appropriate to restore this appeal to the file of Id NFAC 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 NFAC for expeditious disposal of the appeal 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/-

**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

-Sd/-

**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 21/03/2025  
A K Keot

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

ASSISTANT REGISTRAR  
ITAT, New Delhi