

**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. 27/DDN/2024**  
(Assessment Year: 2017-18)

<b>Puneet Sehgal,</b> Wing-2-11/9, Prem Nagar, Dehradun	Vs.	ITO, Ward-1(2)(1), Dehradun
(Appellant)		(Respondent)
<b>PAN: AYNPS9418D</b>		

Assessee by :	Shri Tarandeep Singh, Adv
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. 27/DDN/2024 for AY 2017-18, 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/250/2023-24/1059996242(1) dated 22.01.2024 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 12.12.2019 by the Assessing Officer, ITO, Ward-1(2)(1), Dehradun (hereinafter referred to as 'Id. AO').
2. Though the assessee has raised several grounds of appeal before us, one crucial ground raised thereon is dismissal of appeal of the assessee by the Id NFAC ex parte without serving proper notice on the assessee.

3. We have heard the rival submissions and perused the material available on record. On perusal of the order of the Id NFAC, we find that the Id NFAC had decided the issue ex parte without adjudicating the issue on merits giving its independent finding. Hence, in the interest of justice and fairplay, we deem it fit and appropriate to restore this appeal to 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. Since, the entire appeal is restored to the file of Id NFAC for de novo adjudication in accordance with law, all grounds raised by the assessee are left open and assessee is at liberty to raise the same before the Id NFAC who shall decide in accordance with law. 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

Copy forwarded to

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

ASSISTANT REGISTRAR  
ITAT, New Delhi