

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

Deepak Doubdiyal, Mayur Colony, PO Nathanpur	Vs.	ITO, Ward-1(1)(2), Dehradun
(Appellant)		(Respondent)
PAN: AGWPD5830D		

Assessee by :	Shri A. S. Rawat, CA
Revenue by:	Shri A. S. Rana, Sr. DR
Date of Hearing	19/03/2025
Date of pronouncement	19/03/2025

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 112/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/250/2024-25/1064644231(1) dated 06.05.2024 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 19.11.2019 by the Assessing Officer, ITO, Ward-1(1)(2), Dehradun (hereinafter referred to as 'Id. AO').
2. The only ground raised by the assessee is challenging the ex parte order passed by the Id CIT(A) without sending notice of hearing to 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. 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 19/03/2025.

-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