

IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH ‘SMC’ : NEW DELHI)

BEFORE SHRI MAHAVIR SINGH, HON’BLE VICE PRESIDENT

ITA No. 6085/Del/2024
Asstt. Year : 2012-13

SURINDER GARG,
C/O J.B. SHARMA, ADV.
72, BMK MARKET, NR HOTEL HIVE,
GT ROAD, PANIPAT
HARYANA
(PAN: AGBPG4166C)
(Appellant)

VS. ITO, WARD-1, PANIPAT

(Respondent)

Appellant by : Shri J.B. Sharma, Adv.
Respondent by : Shri Sanjay Kumar, Sr. DR

Date of Hearing	15.04.2025
Date of Pronouncement	15.04.2025

ORDER

This appeal has been filed by the Assessee against the order dated 30.7.2024 passed by the NFAC, Delhi for the assessment year 2012-13.

2. At the outset, Ld. AR for the assessee submitted that the Ld. CIT(A) has erred both on facts and in law in passing the order exparte without providing the reasonable opportunity of being heard to the assessee in clear violation of principle of natural justice. He further submitted that Ld. CIT(A) has not given adequate findings on the issue of jurisdiction as well as on merits of the case.

3. I have heard the rival contentions and perused the records. Upon careful consideration, I find that Ld. CIT(A) has not discussed the issues on merits as well on jurisdiction issue, rather he dismissed the appeal on account of non-prosecution, which is not permissible. Hence, in the interest of justice, I remit back the issues in dispute to the file of the Ld. CIT(A) with the directions to pass a reasonable and

speaking order on the jurisdictional ground as well as on merits of the case, after giving adequate opportunity of being heard to the assessee, for which Id. DR has no objection. Assessee is also directed to fully cooperate with the Ld. CIT(A) during the proceedings.

4. In the result, the Assessee's appeal is allowed for statistical purposes
Order pronounced in the Open Court on 15.04.2025.

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

SRBhatnagar

Copy forwarded to: -

1. Appellant 2. Respondent 3. DIT 4. CIT (A)
5. DR, ITAT

TRUE COPY

By Order,

Assistant Registrar, ITAT,
Delhi Bench