

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC" NEW DELHI**

**SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**ITA No. 216/DDN/2024
निर्धारणवर्ष/Assessment Year: 2012-13**

Roli Mittal, C/o Meena Agarwal, Fast Capital Markets Ltd., Suite No.10, 4 th Floor, Calcutta Mansion, 4, Bishop Lefroy Road, Kolkata, West Bengal.	<u>बनाम</u> Vs.	Income Tax Officer, Ward-1(2)(2), Income Tax Office Annexe Building, 13A, Subhash Road, Dehradun, Uttarakhand.
PAN No.ACOPA0948H		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Assessee by	None
Revenue by	Shri A.S. Rana, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	08.05.2025
उद्घोषणाकीतारीख/Pronouncement on	08.05.2025

आदेश /O R D E R

PER C.N. PRASAD, J.M.

This appeal is filed by the assessee against the order of the Ld. CIT(Appeals)-NFAC, Delhi dated 22.07.2024 for the AY 2012-13.

2. The Ld. Counsel for the assessee, at the outset, submits that the appeal has been disposed of *ex parte* by the Ld. CIT(A) without giving proper opportunity and also the Ld. CIT(A) did not go into the

merits of the addition/disallowances made by the Assessing Officer. In other words, it is submitted that the appeal was disposed of for non prosecution and without dealing with the merits of the additions/disallowances. On a query of the Bench as to whether this appeal can be sent to the Ld. CIT(A) for fresh adjudication the DR has no serious objection.

3. Considering the submission of both the parties and on perusal of the Ld. CIT(A) who disposed of the appeal for non prosecution and without going into the merits of the addition/disallowance made in the assessment order, we feel it appropriate to restore this appeal to the file of the Ld. CIT(Appeals) for fresh adjudication after providing adequate opportunity of being heard to the assessee. The assessee is directed to cooperate with the appeal proceedings without taking unnecessary adjournments.

4. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 08/05/2025

Sd/-
(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 08.05.2025

**Kavita Arora, Sr. P.S.*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI