

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

BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT

ITA No. 739/Del/2025
Asstt. Year : 2017-18

HUKAM SINGH,
VILLAGE SILOKHARA,
HARYANA
(PAN: AIEPC3439K)
(Appellant)

VS. INCOME TAX OFFICER,
WARD 1(4), GURGAON,
HARYANA
(Respondent)

Appellant by : None
Respondent by : Shri Shyam Manohar Singh, Sr. DR.

Date of Hearing	05.05.2025
Date of Pronouncement	05.05.2025

ORDER

This appeal by the assessee is emanating from the order of the NFAC, Delhi in Appeal No. ITBA/NFAC/S/250/2024-25/1071027927(1) order dated 09.12.2024.

2. None appeared on behalf of the assessee, despite issue of notice for hearing, hence, I am proceeding *ex parte* qua the assessee, after hearing the Ld. DR and perusing the records.

3. I have heard the Ld. DR and perused the records. It is noted that in this case AO has passed the *ex parte* assessment order u/s. 147 read with section 144 and Ld. CIT(A) has dismissed the appeal of the assessee on account of delay of 18 days in filing the appeal before him due to new Chartered Accountant of the assessee and even otherwise, the Ld. CIT(A) has not decided the appeal on the merits of the

case. In view of the factual matrix and in the interest of justice, I first condone the delay in dispute before the Ld. CIT(A) and accordingly, remit back the issues in dispute to the file of the Assessing Officer with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee. Assessee is also directed to fully cooperate with the Assessing Officer during the proceedings before him.

4. In the result, the Assessee's appeal is allowed for statistical purposes
Order pronounced in the Open Court on 05.05.2025.

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