

**THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**ITA No.5249/Del/2024
(Assessment Year: 2017-18)**

India Fruit Co. C-547, New Subzi Mandi, Azadpur, Azad Pur, Delhi - 110033	Vs.	ITO, Ward 36(2) New Delhi
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AABFI0595B		
Appellant	..	Respondent

Appellant by :	Sh. Rajiv Nanda, Sr. Adv. & Sh. Narender Kumar, Adv
Respondent by :	Sh. Om Prakash, Sr. DR

Date of Hearing	08.07.2025
Date of Pronouncement	08.07.2025

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the assessee is directed against the order passed by the Ld. NFAC, Delhi, dated 03.06.2024 arising out of the Assessment Order passed by the ITO, Ward-36(2) Delhi, dated

29.12.2019 under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for Assessment Year 2017-18.

2. At the time of hearing of the instant appeal the Ld. Senior Counsel Dr. Rajiv Nanda appearing for the assessee submitted before us that the Ld. CIT(A) dismissed the appeal preferred by the assessee since none appeared on the behalf of the assessee before him. The CA who was entrusted with the said matter before the Ld. CIT(A) did not inform the assessee neither took steps accordingly to represent the case before the Ld. CIT(A). In this regard he has drawn our attention to page 233 of the paper book evidencing the fact of notice for hearing having been served upon the email appearing i.e. cadeveshparekh@yahoo.com; the same again reflecting from another notice being sent to the same CA appearing at page 235 of the paper book filed before us. As there was miscommunication between the assessee and the CA the assessee's case could not be represented before the First Appellate Authority. In that view of the matter he prays for remand of the matter to the file of the Ld. CIT(A) for consideration of the same on merit afresh. This prayer made by the Ld. AR has not been controverted by the Ld. DR with all his fairness.

3. Having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the matter, we are of the considered opinion that in order to prevent the miscarriage of justice the assessee be given a further opportunity of being heard by the Ld. CIT(A) afresh on merit. Thus, with the aforesaid observation this appeal is dispose of by remitting the issue to the file of the Ld. CIT(A) for his

consideration afresh in accordance with law upon granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the appeal.

4. The appeal preferred by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 08.07.2025

Sd/-
(Avdhesh Kumar Mishra)
ACCOUNTANT MEMBER

Sd/-
(Madhumita Roy)
JUDICIAL MEMBER

Dated 08.07.2025

Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI