

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "B": NEW DELHI  
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No. 445/Del/2022**  
(Assessment Year: 2018-19)

<b>Avinash Doda &amp; Associates,</b> House No. 31, Pocket C Sector 5, Vasant Kunj, Delhi	Vs.	Income Tax Officer, Ward-28(5), Delhi
(Appellant)		(Respondent)
<b>PAN: ABIFA0265M</b>		

Assessee by :	None
Revenue by:	Ms. Pooja Swaroop, CIT (DR)
Date of Hearing	14/05/2025
Date of pronouncement	14/05/2025

**ORDER**

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.445/Del/2025 for AY 2018-19, 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/250/2024-25/1070686115(1) dated 27.11.2024 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 16.09.2021 by the Assessing Officer, NFAC, Delhi (hereinafter referred to as 'Id. AO').

2. Though the assessee had raised several grounds of appeal before us, the only effective issue to be decided in this appeal is as to whether the Id NFAC was justified in passing an exparte order by confirming the assessment order both on law as well as on facts.

3. None appeared on behalf of the assessee. We have heard the Id DR and perused the materials 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 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. The assessee is entitled to furnish fresh evidences and raise additional grounds, if any, in support of its contentions.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 14/05/2025.

-Sd/-  
**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 14/05/2025  
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi