

**(2024) 04 ITAT CK 0020**

**Income Tax Appellate Tribunal (Delhi H Bench)**

**Case No:** Income Tax Appeal No. 66/DEL/2024

Transnational Growth Fund Ltd

APPELLANT

Vs

ITO

RESPONDENT

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**Date of Decision:** April 1, 2024

**Hon'ble Judges:** Saktijit Dey, (VP); N.K. Billaiya, (AM)

**Bench:** Division Bench

**Advocate:** Sapna Bhatia

**Final Decision:** Allowed

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### **Judgement**

1. This appeal by the assessee is preferred against the order dated 23.09.2023 by NFAC, Delhi pertaining to A.Y. 2015-16.
2. The sum and substance of the grievance of the assessee is that the NFAC erred in confirming the assessment by an exparte order in limine.
3. The appeal is late by 48 days. We have gone through the application for the condonation of delay and are satisfied with the cause of delay. Hence, the delay is condoned.
4. Coming to the facts of the case there is no denial that NFAC has dismissed the appeal in limine though there is a reference of service of notice through e-mail but the appeal has been dismissed in limine.
5. We deem it fit to restore the appeal to the files of the AO. The AO is directed to decide the issue afresh after affording a reasonable and adequate opportunity of being heard to the assessee after service of proper notice.
6. In the result, the appeal of the assessee is allowed for statistical purpose.

7. Order pronounced in the open court on 01.04.2024.