

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI 'SMC' BENCH, NEW DELHI**

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER**

ITA No. 4594/DEL/2019  
[Assessment Year: 2014-15]

SHAMMI KHAN  
A-31, 1<sup>ST</sup> FLOOR, BAPU PARK,  
KOTLA MUBARAKPUR,  
NEW DELHI – 110 003  
(PAN: AIOPK2246E)  
[Appellant]

Vs. ITO, WARD 53(4),  
NEW DELHI

[RESPONDENT]

Assessee by : Shri Kulbhushan Sharma, CA  
Revenue by : Shri Pradeep Singh Gautam, Sr. Dr.

**ORDER**

This appeal is filed by the assessee is against the order of the Ld. Commissioner of Income Tax [Appeals-18], New Delhi dated 15.11.2018 pertaining to assessment year 2014-15 on the following grounds:-

1. That the AO has grossly erred both on facts and in law, in computing the total income of the assessee at Rs. 6,47,670/-, against the declared income of Rs. 1,74,050/- as per income tax return.
2. The AO has failed to produce any material or evidence in support to establish any escapement of income by the assessee.
3. The AO is factually incorrect in stating that the assessee has not filed any details or documents in support of the receipt of share application money.

4. That the additions have been made on conjectures and mere suspicion and surmises which is in contravention to the established practice and procedures in tax law.
5. That the AO failed to comprehend that the burden which lay upon the assessee to establish the sources of credits and nature thereof had duly been established, when the assessee had duly furnished the undisputed necessary documentary evidences in support thereof.
6. That the AO has further erred in ignoring the material bought on record by the assessee.
7. That in any case and without prejudice, no adverse inference could have been drawn against the assessee, merely on the basis of self made assumptions and irrelevant facts and without bringing any material fact or finding to the contrary placed on record for assessee rebuttal.
8. That before going ahead with the impugned addition, Id. AO failed to give the opportunity of being heard which is in clear violation and contravention of the principle of natural justice.
9. That the Ld. CIT(A) also passed the order without giving us proper opportunity of being heard.
10. The appellant craves leave to add, amend or alter any of the grounds of appeal.

It is, therefore, prayed that the addition made and disputed above be directed to be deleted and the appeal be allowed as prayed above.

2. At the time of hearing Ld. Counsel for the assessee stated that Ld. CIT(A) has passed the exparte impugned order without providing sufficient opportunity to the assessee. He requested that the issues in dispute may be set aside to the Ld. CIT(A) to decide the same afresh, after giving adequate opportunity of being heard to the assessee.

3. On the contrary, Ld. DR relied upon the impugned order.

4. I have heard both the parties and perused the orders of the authorities below. I am of the view that Ld. CIT(A) has not given sufficient opportunity to the assessee, therefore, in the interest of justice I am setting aside the issues in dispute to the Ld. CIT(A) to decide the same afresh after giving adequate opportunity of being heard to the assessee.

4.1 Keeping in view of the non-cooperation of the assessee, I am directing the assessee through his counsel to appear before the Ld. CIT(A) on **04.05.2020 at 10.00 am** for hearing. There is no need to issue the notice by the Ld. CIT(A) to the assessee, since this order has already been pronounced in the open court.

5. In the result, the Appeal of the Assessee is allowed for statistical purposes.

The order pronounced on 02.03.2020.

Sd/-

**[H.S. SIDHU]**  
**JUDICIAL MEMBER**

Dated:02-03-2020

SRB

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi