

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : A : NEW DELHI**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND  
SHRI NARENDRA CHOUDHRY, JUDICIAL MEMBER**

ITA No.2660/Del/2019  
Assessment Year: 2015-16

Bharat Bansal,  
702, 7<sup>th</sup> Floor, Mahagun Marvella,  
Sector-78, Noida,  
Uttar Pradesh.

Vs ACIT,  
Circle-1,  
Noida.

PAN: AEHPB3558F

(Appellant)

(Respondent)

Assessee by	:	Shri S.S. Nagar, Advocate
Revenue by	:	Shri Manu Chourasia, Sr. DR
Date of Hearing	:	01.02.2022
Date of Pronouncement	:	09.02.2022

ORDER

PER R.K. PANDA, AM:

This appeal filed by the assessee is directed against the ex parte order of the CIT(A)-1, Noida, dated 29.10.2018, relating to AY 2015-16.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the ex parte order of the CIT(A) in confirming the additions made by the AO u/s 68 and 69C of the IT Act and, thereby determining the total income of the assessee at Rs.2,55,23,668/- as against the returned income of Rs.21,82,060/-.

3. Facts of the case, in brief, are that the assessee is an individual and filed his return of income on 24<sup>th</sup> February, 2016 declaring the taxable income of Rs.21,82,060. The AO completed the assessment u/s 143(3) on 28<sup>th</sup> December, 2018 wherein he made an addition of Rs.2,26,61,755/- u/s 68 of the Act being sale proceeds of certain shares and made addition of Rs.6,79,853/- u/s 69C of the Act being commission @ 3% for arranging the entries of Rs.2,26,61,755/-. Since the assessee did not appear before the CIT(A) despite sufficient opportunities granted, the Id.CIT(A) upheld the action of the AO.

4. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

5. The Id. Counsel for the assessee submitted that the Id.CIT(A) has passed an ex parte order. He submitted that given an opportunity, the assessee is in a position to substantiate his case. He accordingly submitted that he has no objection if the matter is restored to the file of the CIT(A) for fresh adjudication.

6. The Id. DR, on the other hand, while supporting the order of the CIT(A) submitted that he has no objection if the matter is restored to the file of the CIT(A) for fresh adjudication.

7. We have heard the rival arguments made by both the sides and perused the record. It is an admitted fact that due to non-appearance of the assessee before the

CIT(A), he has passed the ex parte order sustaining the two additions made by the AO. It is the submission of the Id. Counsel that given an opportunity, the assessee is in a position to substantiate his case before the CIT(A). Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the CIT(A) with a direction to grant one final opportunity to the assessee to substantiate his case and decide the issue as per fact and law. The assessee is also hereby directed to appear before the CIT(A) and explain his case without seeking any adjournment under any pretext, failing which, the Id.CIT(A) is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 09<sup>th</sup> February, 2022.

Sd/-

(N.K. CHOUDHRY)  
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMBER

Dated: 09<sup>th</sup> February, 2022.

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Copy forwarded to :

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

Asstt. Registrar, ITAT, New Delhi