

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'B': NEW DELHI**

**BEFORE,  
SHRI SAKTIJIT DEY, JUDICIAL MEMBER  
AND  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.1120/Del/2020  
(ASSESSMENT YEAR 2011-12)**

Fortune Fasteners Pvt. Ltd. C/o Sh. Anil Jain H.No.39, First Floor Sector-14, Rohtak-124 001 Haryana PAN-AABCF 4963F	Vs.	Income Tax Officer Ward-9(3) New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Sh. Nishant Kiri, Advocate
Respondent by	Sh. Jagdish Singh, Senior Departmental Representative ("Sr. DR" for short)

**ORDER**

**PER ANADEE NATH MISSHRA, AM:**

(A) This appeal by Assessee is filed against the order of Learned Commissioner of Income Tax (Appeals)-13, New Delhi ["Ld. CIT(A)", for short], dated 20/01/2020 for Assessment Year 2011-12.

Grounds taken in this appeal are as under:

“1. That the order of the Ld. CIT(A) is against law and facts.

2. That the Ld. AO erred in not giving a proper opportunity of hearing to the appellant and in proceeding ex-parte against the appellant and dismissed the appeal.

3. *That the Ld. CIT(A) erred in confirming the action of the Ld. AO in issuing notice u/s 148 of the act, although the notice issued is invalid and without jurisdiction.*

4. *That the Ld. CIT(A) erred in confirming the assessment order passed by the appellant, although Ld. AO didn't serve a copy of reasons recorded u/s 148 to the appellant.*

5. *That the Ld. CIT(A) erred in confirming the addition of Rs.5180000/- made by the Ld. AO on account of unsecured loans received during the year, by treating them as from undisclosed income.*

6. *That the appellant craves leave to add, alter or withdraw any of the ground of appeal at the time of hearing."*

(B) At the time of hearing before us, Ld. Counsel for the assessee drew our attention to ground No.2 of appeal and submitted that the Ld. CIT(A) dismissed the assessee's appeal *ex-parte* without giving proper opportunity of hearing to the appellant assessee. He submitted that the issue in dispute in the present appeal should be set aside to the file of the Ld. CIT(A) with the direction to pass a fresh order in accordance with law after providing reasonable opportunity to the assessee. The Ld. Sr. DR for Revenue was in agreement with the submission of the Ld. Counsel for the assessee. The Ld. Sr. DR for Revenue specifically submitted that the issue in dispute in the present appeal may be set aside to the file of the Ld. CIT(A) with the direction to pass a fresh order in accordance with law after providing reasonable

opportunity to the assessee. In view of the foregoing; we set aside the impugned appellate order dated 20/01/2020 issues in dispute in the present appeal before us to the file of the Ld. CIT(A) with the direction to pass a fresh order in accordance with law after providing reasonable opportunity to the assessee. By way of abundant caution we clarify that we have expressed no opinion on merits of these disputed issues; and all legal remedies/recourse are available to both sides in the course of proceedings before the AO in pursuance of the our aforesaid direction.

(C) In the result, this appeal is partly allowed for statistical purposes.

This order was already pronounced orally on 25<sup>th</sup> July, 2022 in Open Court, in the presence of representatives of both sides, after conclusion of the hearing. Now this order in writing is signed today on 26/07/2022

Sd/-  
**(SAKTIJIT DEY)**  
**JUDICIAL MEMBER**  
Dated:26/07/2022  
Pk

Sd/-  
**(ANADEE NATH MISSHRA)**  
**ACCOUNTANT MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI