

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.447/Del/2021  
Assessment Year: 2013-14

<b>Sanjay Kumar Agarwal C-602, Swami Dayanand, Plot No.5, Sector-6, Dwarka, New Delhi-110075 PAN No.ADYPA3218K</b>	<b>Vs</b>	<b>ACIT Central Circle – 17 New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

<b>Appellant</b>	Sh. Sahil Aggarwal, CA
<b>Respondent</b>	Sh. M. Baranwal, CIT DR

Date of hearing:	10/08/2022
Date of Pronouncement:	10/08/2022

**ORDER**

**PER N.K. BILLAIYA, AM:**

This appeal by the assessee is preferred against the order of the CIT(A)-3, New Delhi dated 17.02.2021 for A.Y.2013-14.

2. The grievance of the assessee read as under :-

1. The Ld. CIT(A) has erred on facts and in law in dismissing the appeal of the appellant by erroneously assuming that the appellant is not interested in pursuing the appeal ignoring the fact that due to prevailing COVID-19 condition the appellant was not in position to attend the appeal proceeding and also ignoring the relaxation given by Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act 2020 and by the CBDT.
2. The Ld. CIT(A) has erred on facts and in law in upholding the action of the AO that the notice u/s 153C of the IT Act was issued as per the time limit given in CBDT Circular no. 24/2015 dated 31.12.2015.
3. The Ld. CIT(A) has erred on facts and in law in assuming jurisdiction u/s 153C of the Income Tax Act and has further erred in completing assessment in pursuance of the same.
4. The Ld. CIT(A) has erred on facts and in law in confirming the addition made in the case of the appellant which is indisputably outside the scope of assessment u/s 153A of the IT Act.
5. The Ld. CIT(A) has erred on facts and in law in confirming the assessment made u/s 144 of Income Tax Act, 1961 without considering facts on record, without following the procedure laid down u/s 144 of the Income Tax Act and without considering the submissions made by the appellant through DAK and Email.
6. The Ld. CIT(A) has erred on facts and in law in confirming the following additions made by the AO in gross disregard of principle of natural justice.

<b>Name</b>	<b>Principal repaid</b>	<b>Interest paid</b>
Raj Prakash Sharma	20,00,000	10,000
Kadam Bala	8,00,000	72,000
Prakaram Singh	31,50,000	2,68,500

7. The Ld. CIT(A) has erred on facts and in law in confirming the following additions made by the AO wholly on assumptions and presumptions without identifying/evidencing any unaccounted transaction carried out by the assessee.

<b>Name</b>	<b>Principal repaid</b>	<b>Interest</b>
Raj Prakash Sharma	20,00,000	10,000
Kadam Bala	8,00,000	72,000
Prakaram Singh	31,50,000	2,68,500

8. The appellant craves for liberty to add fresh ground(s) of appeal and also to amend, alter, modify any of the ground(s) of appeal.

3. We find that the assessee had filed appeals for A.Y. 2010-11 to 2015-16 and all the appeals had similar grounds of appeal.

4. We further find that this Tribunal has decided the appeals for A.Y.2010-11 to 2012-13 and A.Y.2014-15 to 2015-16 vide letter order dated 22.03.2022 in ITA No.444/Del/2021 to 446/del/2021 and 448/Del/2021 and 449/Del/2021. The present appeal pertains to A.Y.2013-14 but has mentioned elsewhere have identical grounds. This Tribunal in earlier years had decided the appeal as under :-

*"6. The Ld. CIT(A) has erred on facts and in law in confirming the following additions made by the AO in gross disregard of principle of natural justice.*

<b>Name</b>	<b>Princip repaid</b>	<b>Interests t paid</b>
R.L.Meena	6,00,000	14,000

7. The Ld. CIT(A) has erred on facts and in law in confirming the following additions made by the Assessing Officer wholly on assumptions and presumptions without identifying/evidencing any unaccounted transaction carried out by the assessee.

<b>Name</b>	<b>Princip repaid</b>	<b>Interests t paid</b>
R.L.Meena	6,00,000	14,000

5. The Id. DR strongly supported the findings of the Assessing Officer.

6. We have carefully perused the orders of the authorities below. A perusal of the grounds itself shows that the appeal has been dismissed ex-parte. As can be seen, due to prevalent COVID restrictions, the assessee could not attend the appellate proceedings. Even the assessment order is framed ex parte u/s 144 of the I.T. Act.

7. *Therefore, in the interest of justice and fair play, we deem it fit to restore this appeal to the file of the ld. CIT(A).*

8. *The assessee is directed to represent his case with supporting documentary evidences and the ld. CIT(A) is directed to decide the appeal afresh after affording reasonable and sufficient opportunity of being heard to the assessee.*

9. *In the result, all the appeals of the assessee in ITA Nos. 444, 445, 446, 448 and 449/DEL/2021 are allowed for statistical purposes.*

*The order is pronounced in the open court on 22.03.2022.*

5. Respectfully following the decision of the coordinate Bench (supra) we direct accordingly.

6. Decision announced in the open court on 10.08.2022.

Sd/-  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

\*NEHA, Sr. Private Secretary\*

Date:- 10.08.2022

Copy forwarded to:

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

Sd/-  
**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI