

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.2384/Del/2019
Assessment Year: 2015-16

Ahlawat Developers and Promoters, G-401, Emerald Court-II, Essel Tower, Gurgaon Haryana -122001 PAN No.AAMFA2418A	Vs	ITO Ward- 1 (1) Gurgaon
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. M R Sharma, Advocate
Respondent by	Sh. RK Gupta, CIT DR

Date of hearing:	24/08/2022
Date of Pronouncement:	24/08/2022

ORDER

PER N. K. BILLAIYA, AM:

This appeal filed by the assessee is preferred against the order of the CIT(A)-I, Gurgaon dated 29.11.2018 for A.Y.2015-16.

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

“1. That the order of the Assessing officer as upheld by the Commissioner of Income Tax (Appeals) Gurgaon making an addition of Rs.11758750/- under section 68 being the amount of cash received by the appellant during the year under consideration towards the cost of plot from

its regular allottees is band in law and is against the judicial decisions in this behalf.”

3. None appeared on behalf of the assessee inspite of repetitive notices, therefore, we decided to proceed exparte. The DR was heard at length. Case records carefully perused.

4. The return of income was selected for scrutiny through CASS to verify whether cash in hand shown in return of income is correct, whether deduction claim on account of sales promotion expenses is admissible and whether sundry creditors are genuine.

5. During the course of the scrutiny assessment proceedings the AO found that the assessee has shown receipt of cash advance amounting to Rs.11758750/-. Assessee was asked to prove the identity and credit worthiness of the persons from whom it has shown alleged receipt of cash. On receiving no plausible reply the AO made the addition of Rs.11758750/-.

6. Assessee agitated the matter before the CIT(A) and the CIT(A) by an exparte order confirmed the addition.

7. A perusal of the order of the CIT(A) show that he has issued a notice of hearing to the assessee and it has been mentioned that the notice was served through email and through speed post. The notice sent through speed post received back unserved with the comments “left”.

8. Though the Counsel of the assessee sent a reply stating that the appellant was not available and sought time for one month. Thereafter once again the appellate proceedings remained unattended.

9. In the interest of justice we are of the considered view that the assessee should get one more opportunity in its defence. We restore the entire issue to the files of the AO and the assessee is directed to attend the assessment proceedings and reply to the queries raised by the AO and the AO is directed to examine the same and decide the issue afresh after affording a reasonable and sufficient opportunity of being heard to the assessee.

10. In the result, the appeal is allowed for statistical purpose.

11. Decision announced in the open court in the presence of both the parties on 24.08.2022.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

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

NEHA

Date:- .08.2022

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	24.08.2022
Date on which the typed draft is placed before the dictating Member	25.08.2022
Date on which the typed draft is placed before the Other member	25.08.2022
Date on which the approved draft comes to the Sr.PS/PS	25.08.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	25.08.2022
Date on which the fair order comes back to the Sr. PS/ PS	25.08.2022
Date on which the final order is uploaded on the website of ITAT	25.08.2022
Date on which the file goes to the Bench Clerk	25.08.2022
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	