

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

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

**ITA No.1280/DEL/2022
[Assessment Year: 2017-18]**

Vikrant Tanwar, 202, NDMC Staff Quarter, San-Martin Marg, Chanakyapuri, New Delhi-110021 PAN-ALGPT4315E	Vs	Income Tax Officer, Ward-53(3), Civic Centre Minto Road, Delhi-110002
Assessee		Revenue

Assessee by	Sh. Deepak Jain, FCA
Revenue by	Sh. Om Parkash, Sr. DR

Date of Hearing	07.11.2022
Date of Pronouncement	21.11.2022

ORDER

This appeal by the assessee is directed against the order of the Ld. CIT(A)/NFAC, Delhi, dated 24.03.2022 and pertains to Assessment Year 2017-18.

2. The grounds of appeal read as under:-

“1. On the facts and circumstances of the case, the orders passed by the Ld. CIT(A) and the Ld. AO is bad in eyes of law.

2. That Ld. CIT(A) has erred in law and on facts in passing the order without providing reasonable opportunity of being heard.

3. That the CIT(A) has erred in law and on facts in confirming the addition of Rs. 12,80,500/- made under section 69A r.w.s. 115BBE of the Act on account of alleged unexplained money deposited in the appellant's bank account.

4. That the Ld. CIT(A) has erred in law and on facts in confirming the penalty under section 270A and 271AAC of the Act initiated by the Ld. AO.

5. *That the Ld. CIT(A) has erred in law and on facts in confirming the interest under section 234A and 234B of the Act charged by the Ld. AO.”*

3. Brief facts of the case are that in this case, the Assessing Officer passed order u/s 144 of the Act. Notice was issued to the assessee regarding limited scrutiny under CASS for the reason that there was cash deposit during the demonetization period. The total cash deposit in the bank account for the period FY 2016-17 was Rs.12,80,500/-. In absence of any reply by the assessee, the Assessing Officer added the same u/s 69A of the Act in the hands of the assessee.

4. Against the above order, the assessee filed appeal before the Ld. CIT(A).

5. Before the Ld. CIT(A) the assessee did not appear. The Ld. CIT(A) in this circumstances, dismissed the assessee's appeal

6. Against this order, the assessee is in appeal before the Tribunal.

7. The Ld. Counsel for the assessee has submitted that there was no deliberate attempt on the part of the assessee to not appear before the authorities below. As regards notice which has been claimed to have been sent, the same was sent through on the e-mail ID of Ex-CA of the assessee and that the said CA never shared the notices with the assessee. Further, it has been pleaded that even the basic exemption limit i.e. Rs.2,50,000/- has not been considered by the Assessing Officer. The assessee came to know about the status of assessment only when his bank account was attached. It has further been submitted that the Ld. CIT(A) gave very short period within the span of 9 days, notices were never sent and dismissed

the appeal. The Ld. Counsel for the assessee prayed to give opportunity before the Assessing Officer to canvass the appeal.

8. Upon careful consideration and hearing both the parties, I am inclined that in the interest of justice will be well served if the matter is remitted to the file of the Assessing Officer. The Assessing Officer is directed to consider the issue afresh after giving proper opportunity of being heard. The Ld. Counsel for the assessee has also agreed to cooperate with the Assessing Officer pursuant to this remand.

9. In the result, this appeal by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 21st November, 2022.

Sd/-
[SHAMIM YAHYA]
ACCOUNTANT MEMBER

Delhi: 21.11.2022.

Shekhar,

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi