

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'F' : NEW DELHI)**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
and  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.609/Del./2018  
(ASSESSMENT YEAR : 2014-15)**

Rahul Yadav, vs. ITO, Ward 2 (2),  
H.No.1449, Shankar Vihar, Ghaziabad.  
Lal Quan, G.T. Road,  
Ghaziabad – 201 001 (Uttar Pradesh).

**(PAN : ABNPY9188P)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Sumit Gupta, CA  
REVENUE BY : Shri Akhilesh Gupta, Sr. DR

Date of Hearing : 10.04.2023  
Date of Order : 17.04.2023

**ORDER**

**PER SHAMIM YAHYA, ACCOUNTANT MEMBER :**

This appeal by the assessee is directed against the order of ld. CIT (Appeals)-  
2, Noida dated 24.11.2017 pertaining to AY 2014-15.

2. The grounds of appeal taken by the assessee read as under :-

“1. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of Ld. AO in framing the impugned assessment order u/s 144 when notice for hearing was not served to the appellant.

2. That in any case and in any view of the matter, action of Ld. CIT(A) in confirming the action of Ld. AO in framing the impugned reassessment order u/s 144, is bad in law and against the facts and circumstances of the case.

3. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the addition of Rs.1,96,57,600/- allegedly on the ground that the cash deposits are unexplained without observing the principles of natural justice.

4. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the addition of Rs.94,446/- allegedly on the ground that assessee has failed to produce the evidence of deduction under chapter VI-A when the payment is made through banking channel.

5. That in any case and in any view of the matter, action of Ld. CIT(A) in confirming the action of Ld. AO in making addition of Rs.1,97,52,046/-, is bad in law and against the facts and circumstances of the case.”

3. Although assessee has raised several grounds, at the outset, ld. Counsel of the assessee prayed that assessment has been done ex-parte by the AO as well as ld. CIT (A), hence he prayed that an opportunity may be given to the assessee in the interest of justice to canvass the appeal properly. Ld. DR for the Revenue did not have any objection to this plea.

4. Upon careful consideration, we note that assessment was framed under section 144 of the Income-tax Act, 1961 (for short 'the Act'). Ld. CIT (A) has also noted that assessee representative sought adjournments and upheld the order of AO. In the interest of justice, we remit the issues to the file of ld. CIT (A) and ld. CIT (A) is directed to pass an order on the merits of the case after giving the assessee an opportunity of being heard.

5. In the result, this appeal of the assessee stands allowed for statistical purposes.

**Order pronounced in the open court on this 17<sup>th</sup> day of April, 2023.**

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

**sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER**

**Dated the 17<sup>th</sup> day of April, 2023/TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-2, Noida.
- 5.CIT(ITAT), New Delhi.

AR, ITAT  
NEW DELHI.