

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,  
NEW DELHI

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

ITA No. 3668/DEL/2019 [A.Y. 2014-15]

Shri Dinesh Sharma  
House No. 88, Nangle Charan Das  
Phase -2, Noida

Vs.

The I.T.O  
Ward - 1(3)  
Noida

PAN - BGVPS 4338 D

(Applicant)

(Respondent)

Assessee By : None

Department By : Shri Shankar Lal Verma, Sr. DR

Date of Hearing : 01.06.2023

Date of Pronouncement : 01.06.2023

**ORDER**

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order of the  
ld. CIT(A) - 1, Noida dated 31.05.2017 pertaining to Assessment Year  
2014-15.

2. The grievances of the assessee read as under:

*“1. That the Assessing officer have passed the impugned best judgment assessment order u/s 144 of Income Tax Act, 1961, dated 15/12/2016, along with notice of demand u/s 156 of the Income Tax Act, 1961, that is absolutely unheard part from the facts and circumstances of the case and apart from the natural justice as such the order impugned is liable to be quashed under this ground alone.*

*2. That the Appellant denies his liabilities to be assessed at Rs.1,17,68,801/-, and passed order u/s 144 of Income Tax Act, 1961, ex party decision which is absolutely liable to be set aside under this ground alone.*

*3. That the Assessing officer has been errored on facts & laws framing assessment order making addition arbitrary and is based on mere assumption & presumption and not on facts. The A.O. have passed order prejudicially, therefore, the impugned order have been passed unheard and liable to quash under this ground alone.*

*4. That on facts and circumstances of the case, the Assessing officer passed an impugned order for payment of Rs.1,17,44,301/- as liability for non disclosure of Income from Other Sources u/s 56(2)(viii), of Income Tax Act, 1961, therefore the impugned order which have been passed unheard and liable to quash under this ground alone.*

*5. That the Appellant craves he leave to add, modify, amend or delete any of the ground of appeal at the time of he and all above grounds are without prejudice to each other, the decision which is absolutely liable to be set -aside under this ground alone.”*

3. None appeared on behalf of the assessee in spite of several notices. We therefore, decided to proceed ex parte.
4. The ld. DR was heard at length. Case records carefully perused. We find that assessment has been framed ex parte u/s 144 of the I.T. Act, which was confirmed by the first appellate authority. It appears that the grievance of the assessee has not been adjudicated by the ld. CIT(A). Therefore, in the interest of justice and fair play, we restore this appeal to the file of the jurisdictional ld. CIT(A) to be decided afresh after affording reasonable and adequate opportunity of being heard to the assessee.
5. In the result, the appeal of the assessee in ITA No. 3668/DEL/2019 is allowed for statistical purposes.

The order is pronounced in the open court on 01.06.2023.

Sd/-

**[ANUBHAV SHARMA]**  
**JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**

Dated: 01<sup>st</sup> JUNE, 2023.

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

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