

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

**Before Dr. B. R. R. Kumar, Accountant Member
Sh. Yogesh Kumar US, Judicial Member**

ITA No. 931/Del/2019 : Asstt. Year: 2010-11

Sh. Naveen Kumar, Prop. M/s K.S. Handloom Industries, C/o RRA Taxindia, D-28, South Extension, Part-1, New Delhi-110049	Vs.	Income Tax Officer, Ward-3, Panipat, Haryana-132103
(APPELLANT)		(RESPONDENT)
PAN No. ANZPK4718K		

**Assessee by : Sh. Tarun Kumar, Adv.
Revenue by : Sh. Arvind Kr. Bansal, Sr. DR**

Date of Hearing: 08.06.2023

Date of Pronouncement: 31.07.2023

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. CIT(A), Karnal dated 07.12.2018.

2. The grounds and facts are akin to the appeal in ITA No. 933/Del/2019.

3. In the instant case, the Assessment Order has been passed u/s 144 determining the total income at Rs.42,26,448/-. The additions have been made mainly on account of cash deposits and the savings bank account of the assessee maintaining with ICICI Bank.

4. The Id. CIT(A) dismissed the appeal of the assessee on the grounds that the assessee did not appear before the AO in

response to the notices issued by the AO in the remand proceedings.

5. Before us, it was pleaded that given an opportunity, due compliance would be made before the Id. CIT(A). The Id. DR objected in principle.

6. We find no prejudice would be caused to the revenue if an opportunity be given to the assessee. Hence, in the interest of justice, we remand the matter to the file of Id. CIT(A) to adjudicate the issue afresh. The revenue authorities would be at liberty to initiate penalty proceedings in case of non-compliance by the assessee to the notices issued.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Order Pronounced in the Open Court on 31/07/2023.

Sd/-

(Yogesh Kumar US)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 31/07/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR