

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “B” DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
&
SHRI KUL BHARAT, JUDICIAL MEMBER**

I.T.A. No.1960/DEL/2023
Assessment Year 2016-17

Durable Doors and Windows F-103, Ashish Complex, Mayur Vihar, Phase-1, Delhi.	Vs.	Assistant/Deputy Commissioner of Income Tax, Circle-60(1), Delhi.
TAN/PAN: AAFFD7427B		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri Vivek Kumar Upadhyay, Sr.DR		
Date of hearing:	15	11	2023
Date of pronouncement:	16	11	2023

ORDER

PER SHAMIM YAHYA, A.M.

This appeal by the Assessee is directed against the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (‘CIT(A)’ in short) dated 09.05.2023 pertaining to Assessment Year 2016-17.

2. The Grounds of appeal read as under:

“1. That the addition of INR 21,67,999 (i.e. excess of Form 26As over Gross receipts as per the financials) made by the Assessing Officer (Assessing Officer) and confirmed by the NFAC CIT(A) is bad in law and in facts of the case.

2. That the Principal of natural justice is not followed by the Assessing Officer as well as NFAC CIT(A).”

3. In this case, the Assessing Officer and CIT(A) both passed

an order without granting adequate opportunity to the assessee. The addition was to the tune of Rs.21,67,999/- being mismatch between 26AS receipt and book receipt. None has appeared on behalf of the assessee.

4. We have heard the ld. DR and perused the records. We find that it will in the interest of justice, if the matter is remitted to the file of the CIT(A) to grant the assessee an opportunity to explain the matters. Accordingly, the issue is remitted to the file of the CIT(A). The CIT(A) shall decide the issue afresh after giving the assessee proper opportunity of being heard.

4. In the result, the appeal of the assessee stands allowed for statistical purposes *ex-parte*.

Order pronounced in the open Court on 16/11/2023.

Sd/-
[KUL BHARAT]
JUDICIAL MEMBER

DATED: **16/11/2023**

prabhat

Sd/-
[SHAMIM YAHYA]
ACCOUNTANT MEMBER