

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

**Before Dr. B. R. R. Kumar, Accountant Member**

**Ms. Astha Chandra, Judicial member**

**ITA No. 473/Del/2022 : Asstt. Year: 2005-06**

**ITA No. 474/Del/2022 : Asstt. Year: 2005-06**

Pramod Kumar, 13/34, 4 <sup>th</sup> Floor, WEA, Main Arya Samaj Road, Karol Bagh, New Delhi-110005	Vs	ACIT, Central Circle-29, New Delhi-110055
(APPELLANT)		(RESPONDENT)
<b>PAN No. ALJPK6448A</b>		

**Assessee by : Sh. Anunav Kumar, Adv.  
Revenue by : Sh. Vivek Vardhan, Sr. DR**

**Date of Hearing: 30.08.2023**

**Date of Pronouncement: 17.11.2023**

**ORDER**

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

The present appeals have been filed by assessee against the orders of Id. CIT(A)-30, New Delhi dated 13.01.2022 and 17.01.2022.

2. Following grounds have been raised by the assessee:

*"1. That the CIT(A) erred in passing the order dated 13.01.2022 in violation to the Faceless Appeal Scheme, 2020 notified by the Government pursuant to sub-Section (6B) and (6C) of Section 250 of the Income Tax Act in accordance to which the appeal could be disposed of only by NFAC.*

*2. Without prejudice to ground no. 1 CIT(A) erred in passing the order dated 13.01.2022 without properly serving the notices referred to in the order and without ensuring that same were served on the Appellant. He*

*ought to have appreciated that during the year 2021 offices were not effectively working and, therefore, he ought to have ensured proper service of the notice before passing the order under reference. Further, following the principle of natural justice and considering the effect of Covid 19 pandemic, in case, notices through email were not being served he ought to have sent the notice through post or through notice server before passing the order under reference.*

*3. That the CIT(A) erred in upholding the addition of Rs.34,65,000/- being cash deposited in bank account u/s 68 of the Income-tax Act without appreciating that the Appellant was working as a small employee of Mr. Tarun Goyal, who has been admittedly carrying on the business of providing accommodation entries through various entities and who had also appeared before the A.O. in earlier proceedings and had mentioned that only the commission income in respect of the amount of cash deposited in the account of the appellant had been earned and commission income had also been surrendered by Mr. Tarun Goyal in his income tax return for A.Y. 2009-10, the year in which the search had taken place in his group entities on 15.09.2008.*

*4. That the CIT(A) failed to appreciate that since the cash deposited in the bank account in the name of the Appellant was part of business of providing accommodation entries carried on by Mr. Tarun Goyal, no addition in the case of the Appellant could be made on account of cash deposited in the bank account.*

*5. That the CIT(A) also failed to appreciate that in the facts of the case of the appellant there were no possibility to earn such an amount as an income and, therefore, addition on account of cash deposited could not be made as unexplained cash credit in view of the decision of Supreme Court in the cases of CIT Vs. Smt. P.K. Noorjahan, 237 ITR 570 (SC) and CIT v. Bharat Engineers & Construction Co. 83 ITR 187 (SC).*

*6. That the CIT(A) also erred in not appreciating that since in certain other cases of Tarun Goyal Group, only the commission has been considered in respect of all credit entries, in the case of the Appellant also only the commission income could be determined with reference to amount of cash deposited and total amount of cash*

*deposited could not be considered as unexplained income u/s 68 of the Act.*

*7. Without prejudice to above, the CIT(A) also failed to appreciate that no addition could be made u/s 68 of the Act on the basis of entries appearing the bank account of the assessee."*

3. At the outset, it was submitted before us, due to Covid-19, the office was closed and the notices could not be received which led the non-submission of details before the Id. CIT(A).

4. We consider that the interest of justice would be well served to the assessee and no prejudice would be caused to the Revenue by remanding the matter to the file of the Id. CIT(A) with direction to accord an opportunity of being heard to the appellant.

5. In the result, the appeals of the assessee are allowed for statistical purpose.

Order Pronounced in the Open Court on /11/2023.

**(Astha Chandra)**  
**Judicial Member**

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

**Dated: /11/2023**

\*Subodh Kumar, Sr. PS\*

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

**ASSISTANT REGISTRAR**

		Date	Initial	
1.	Draft punched on computer	13.11.2023		PS
2.	Draft placed before author	13.11.2023		PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			PS/PS
6.	Kept for pronouncement on			PS
7.	File sent to the Bench Clerk			PS
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Date of uploading			

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

**Before Dr. B. R. R. Kumar, Accountant Member**

**Ms. Astha Chandra, Judicial member**

**ITA No. 3901/Del/2019 : Asstt. Year: 2007-08**

**ITA No. 3902/Del/2019 : Asstt. Year: 2008-09**

**ITA No. 3903/Del/2019 : Asstt. Year: 2009-10**

**ITA No. 3904/Del/2019 : Asstt. Year: 2010-11**

ACIT, Circle-Najibabad, Uttar Pradesh-246763 (APPELLANT)	Vs	M/s Parmarth Iron Pvt. Ltd., 10 KM Stone, Nagina Road, Bijnor, Uttar Pradesh-246701 (RESPONDENT)
<b>PAN No. AADCP1049C</b>		

**Assessee by : Sh., Adv.**

**Revenue by : Sh. Vivek Vardhan, Sr. DR**

<b>Date of Hearing: 30.08.2023</b>	<b>Date of Pronouncement: .11.2023</b>
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## **ORDER**

### **Per Bench:**

The present appeals have been filed by Revenue against the orders of Id. CIT(A), Moradabad dated 18.02.219 and 19.02.2019.

2. Following grounds have been raised by the assessee:

*"1. That the CIT(A) erred in passing the order dated*

5. In the result, the appeals of the assessee are allowed for statistical purpose.

Order Pronounced in the Open Court on 17/11/2023.

Sd/-

**(Astha Chandra)**  
**Judicial Member**

Sd/-

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

**Dated: 17/11/2023**

\*Subodh Kumar, Sr. PS\*

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6. Appellant

7. Respondent

8. CIT

9. CIT(Appeals)

10. DR: ITAT

**ASSISTANT REGISTRAR**