

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.2546/Del/2022
Assessment Year: 2010-11

Preetam Singh D-18, 1st Floor, Nizamuddin East, New Delhi-110013 PAN No.DRCPS8794F	Vs.	ITO Ward- 2 (1) Ghaziabad
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Rohit Tiwari, Advocate Ms. Tanya, Advocate Sh. Jaind, Advocate
Respondent by	Sh. Vivek Vardhan, Sr DR

Date of hearing:	04/12/2023
Date of Pronouncement:	04/12/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(A), Ghaziabad dated 26.03.2019 pertaining to A.Y.2010-11.

2. The grievance of the assessee read as under :-

1. That the Reassessment proceedings initiated by the Ld. AO for A.Y. 2010-2011 vide Notice u/s 148 dated 30.03.2017 are without jurisdiction and thus liable to be set aside.

2. That the Ld. AO erred in issuing notice u/s 148 without proper application of mind and without conducting independent inquiry.

3. That the Ld. AO and Ld. CIT(A) erred in Completing Re-assessment against the Appellant for Assessment Year 2010-2011 at Total Income Rs.52,76,150/- without affording reasonable opportunity to the Appellant.

4. That the action of Ld. CIT(A) in confirming the addition made by Ld. AO to the amount of Rs. 52, 76, 150 under section 68 of the Income Tax Act, 1961, is bad in law and facts of the case.

3. At the very outset, the Counsel for the assessee stated that the appeal of the assessee has been dismissed exparte. The Counsel further pointed out that even before the AO the proceeding could not be attended and prayed for a fresh opportunity.

4. The DR fairly conceded to this.

5. Considering the facts and the submissions of the case. In the interest of justice and fair play we restore this issue to the files of the AO. The AO is directed to decide the issue afresh after

affording a reasonable and sufficient opportunity of being heard to the assessee. The assessee is also directed to avail the opportunity and present his case with supporting evidences.

6. In the result, the appeal of the assessee is allowed for statistical purpose.

7. Decision announced in the open court on 04.12.2023.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

NEHA

Date:- .12.2023

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI