

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

**BEFORE,
SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.2816/Del/2023
(ASSESSMENT YEAR-2017-18)**

Ravinder Kumar G-148, Village Gazipur Near Highway-24 Gazipur, Delhi-110 096 PAN-APNPP 3035J (Appellant)	Vs.	Income Tax Officer Ward-60(4) New Delhi (Respondent)
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Appellant by	Sh. Gurjeet Singh, CA
Respondent by	Sh. V.K. Dubey, Sr. DR

Date of Hearing	17/01/2024
Date of Pronouncement	13/02/2024

ORDER

PER YOGESH KUMAR U.S., JM:

This appeal filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), New Delhi ["Ld. CIT(A)", for short], dated 14/09/2023 for Assessment Year 2017-18. The Grounds taken by the Assessee are as under:

"1. Because the action for initiation, continuation and conclusion of assessment proceedings u/s 143(3) at an amount of Rs 67,14,380/- is being challenged on facts and law.

2. Because the action is being challenged on facts and law for passing ex-parte order overlooking that assessee has already filed submission on E-portal dt. 29.06.2023. Moreover, none hearing notice was issued before passing Exparte order dt. 14.09.2023. Thus, not providing reasonable opportunity of being heard.

3. Because the action is being challenged on facts and law for making addition of Rs. 61,50,000 by treating cash deposit in bank accounts as unrecorded cash u/s 69A whereas per assessee AO totally overlooked the submissions that cash deposit in bank are receipts on behalf of customers of Punjab National Bank for which assessee only gets commission as BCA.

4. Because the action is being challenged on facts and law for making addition of Rs. 61,50,000 by treating cash deposit in bank accounts as income from undisclosed sources u/s 69A whereas per assessee the said addition is made without making any enquiry from Punjab National Bank regarding the nature of cash deposit.

5. Because the action is being challenged on facts and law for making addition of Rs. 24,000 by treating cash deposit in bank accounts as unrecorded cash u/s 69A whereas per assessee the same are past savings.

6. Because the action is being challenged on facts and laws for making addition of Rs.1,70,000/- by treating cash deposit in bank accounts as unrecorded cash us 69A

7. For a decision in accordance with law in the interest of forwarding of the substantial justice with a prayer to allow addition deletion and modification in the grounds before the disposal of the same.”

2. The brief facts of the case are that the assessment order came to be passed on 11/04/2019 u/s 143(3) of the Income Tax Act, 1961 ('Act' for short) by making addition of Rs.63,44,000/- u/s 69A r.w.s 155BBE of the Act.

3. As against the assessment order dated 11/12/2019, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 14/09/2023, dismissed the appeal ex-parte. As against the order of the Ld. CIT(A) dated 14/09/2023 the assessee preferred the present appeal before the Tribunal on the ground mentioned above.

4. The Ld. Counsel for the assessee submitted that the Ld. CIT(A) has not given sufficient opportunity, the assessee was unaware of the date of hearing as the Ld. CIT(A) has not given specific date of hearing and the order passed by the Ld. CIT(A) is in violation of principle of natural justice.

5. Per contra, the Ld. DR relied on the findings and conclusion of the Ld. CIT(A) but fairly submitted that an opportunity may be given to the assessee by restoring the matter to the file of the Ld. CIT(A).

6. Considering the fact that the order of the Ld. CIT(A) being *ex-parte* which came to be passed without hearing the Assessee and recording the submissions made by both the parties, we remand the

issue involved in the present appeal to the file of the Ld. CIT(A) for de-novo adjudication of the appeal on merit.

7. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced in open Court on 13th February, 2024.

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

Dated: 13/02/2024

Pk/Sr.ps

Copy forwarded to:

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

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI