

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: G : DELHI

BEFORE DR. B.R.R. KUMAR, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.2853/DEL/2023
Assessment Year: 2017-18

Shiv Kumar & Sons, HUF,
3990, 2nd Floor, Naya Bazar,
New Delhi – 110 006.

Vs ACIT,
Circle-46(1),
New Delhi.

PAN: AAOHS4079R

(Appellant)

(Respondent)

Assessee by	:	Shri Gurjeet Singh, CA
Revenue by	:	Shri Javed Akhtar, CIT-DR
Date of Hearing	:	07.02.2024
Date of Pronouncement	:	16.02.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal preferred by the assessee is against the order dated 02.08.2023 of the Commissioner of Income-tax (Appeals), NFAC, Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal No.CIT(A), Delhi-16/10529/2019-20 arising out of the appeal before it against the order dated 27.12.2019 passed u/s 143(3) of the Income Tax Act,

1961 (hereinafter referred as 'the Act') by the ACIT, Circle-46(1), Delhi (hereinafter referred to as the Ld. AO).

2. Heard and perused the record.

2.1 At the time of hearing, ld. AR has pointed out that amongst other grounds, the assessee has raised a ground that the assessee was not given a reasonable opportunity of hearing by ld. FAA. The ld. DR has, however, opposed the same and has submitted that before the ld. AO also the assessee had failed to respond by providing necessary details as sought.

3. On appreciation of the material before us, it comes up that the ld. AO had selected the case of the assessee for scrutiny on the basis of large cash deposits during demonetization period and abnormal increase in sales turnover ratio for which the assessee was called upon to provide necessary details of cash sales, etc. and, after examining the same, addition was made. Before the ld.CIT(A), in spite of two notices the assessee did not respond. The ld. AR has submitted that after notice dated 21.09.2022 and 04.11.2022, the CIT(A) did not wait for three months to pass the order.

3.1 We find no justification in argument raised by Ld. AR. The assessee does not dispute the fact of notices dated 21.09.2022 and 04.11.2022 being issued to the assessee, but, there was no response to the same. The ld. AO and ld.CIT(A) have both found the deposits to be not corresponding to the explanation of the cash sales. However for ends of justice one more opportunity of hearing is

allowed to assessee subject to the assessee depositing a cost of Rs.10,000/- with Prime Minister's Relief Fund, in 45 days of this order and filing the evidence of deposit at the time of hearing before Ld. FAA. Issue on merits stands restored to Id.CIT(A). Appeal is allowed for statistical purposes.

Order pronounced in the open court on 16.02.2024.

Sd/-

(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER

Dated: 16th February, 2024.

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Asstt. Registrar, ITAT, New Delhi