

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

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

**ITA No.2923/DEL/2023
(Assessment Year: 2012-13)**

Dharamvir Singh Hooda,
174, Wadhawa Ram Colony,
Tehsil Camp,
Panipat – 132 103 (Haryana).

vs.

ITO, Ward 1,
Panipat.

(PAN : AAIPH9491A)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 28.02.2024

Date of Order : 04.03.2024

ORDER

This appeal by the assessee is directed against the order of the Id. CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 19.08.2023 for the assessment year 2012-13.

2. At the outset, I note that order of the AO as well as order of the Id. CIT (A) are ex-parte order. Although authorities below have noted that opportunities have been provided to the assessee but the assessee did not avail the same. In these circumstances, cash deposit in the bank was added to the assessee's income. I further note that Id. CIT (A) has taken further adverse inference on account of non-prosecution of appeal by the assessee.

In my considered opinion, interest of justice would be served if the matter is remanded to the file of AO. AO shall give one more opportunity to the assessee to canvass the case and thereafter AO shall pass an order according to law.

3. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on this 4th day of March, 2024.

**Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 4th day of March, 2024
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**

Date of Dictation : 28.02.2024

Date on which the typed draft is placed before the Dictating Member: 29.02.2024

Date on which the approved draft come to Sr.PS/PS : 29.02.2024

Date on which fair order sent to Member for signature : 29.02.2024

Date on which the fair order comes back after pronouncement to the Sr.PS/PS : 04.03.2024

Date on which order is uploaded: 04.03.2024

Date on which the file goes to the Bench Clerk: 04.03.2024

Date on which the file goes to the Head Clerk.....

The date on which the file goes to the AR for signature on the order.....

Date of Despatch of the Order.....
