

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

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

**ITA No:- 1729/Del/2023
(Assessment Year: 2018-19)**

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| M/s RAV Global Solutions Private Limited, New Delhi. | Vs. | CIT(A)-24, New Delhi. |
| PAN No: AAGCR0608G | | |
| APPELLANT | | RESPONDENT |

Assessee by : Shri Sahil Sharma, Adv. &
Shri Sanjay Parashar, Adv.
Revenue by : Shri Vivek Vardhan, Sr. DR
Date of Hearing : 28.02.2024
Date of Pronouncement : 04.03.2024

ORDER

PER N.K. BILLAIYA, AM

This appeal by the assessee is preferred against the order of the CIT(A)-24, New Delhi, dated 04.05.2023 pertaining to A.Y. 2018-19.

2. The sum and substance of the grievance of the assessee is that the CIT(A) erred in confirming the addition made by the AO amounting to Rs. 7,81,59,033/- in an ex-parte order framed u/s 144 of the Act.
3. Entire quarrel revolves around the fact that after rejecting the books of account, the AO proceeded by relying upon certain facts and figures mentioned in the books of account itself. Since he has rejected the books of account, he should have framed the assessment to the best judgment based upon the previous history of the assessee.
4. Without going into much detail, we are of the considered view that this quarrel needs to be re-examined by the AO by giving fresh hearing to the assessee. We, therefore, restore the entire issue to the file of the AO. The AO is directed to decide the issue afresh after affording a reasonable and adequate opportunity of being heard to the assessee and the assessee is directed to comply with the queries of the AO and furnish necessary evidences in support of his contention.
5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 04.03.2024

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

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

Dated: 04/02/2024.

Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

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| Date of dictation | |
| Date on which the typed draft is placed before the dictating Member | |
| Date on which the typed draft is placed before the Other Member | |
| Date on which the approved draft comes to the Sr. PS/PS | |
| Date on which the fair order is placed before the Dictating Member for pronouncement | |
| Date on which the fair order comes back to the Sr. PS/PS | |
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| Date of dispatch of the Order | |