

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

**BEFORE SH. SHAMIM YAHYA, ACCOUNTANT MEMBER AND
SH. YOGESH KUMAR, JUDICIAL MEMBER**

ITA No.1513/DEL/2023
(Assessment Year : 2020-21)

Surinder Singh Seehra N-82, Street No.4, Vishnu Garden, Tilak Nagar, West Delhi, New Delhi – 110018 PAN No. GXKPS 4475 L (APPELLANT)	Vs.	DCIT Central Circle-01, Delhi (RESPONDENT)
--	-----	--

Assessee by	Shri Anmol Sinha, Adv.
Revenue by	Shri Dharamvir Singh, CIT-D.R.

Date of hearing:	04.03.2024
Date of Pronouncement:	06.03.2024

PER SHAMIM YAHYA, AM :

This appeal filed by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals) - 23, New Delhi ('CIT(A) in short') dated 17.03.2023 pertaining to Assessment Year 2020-21.

2. The ground of appeal filed by Revenue, reads as under:

- “1. That the Ld. AO has erred in initiating the assessment proceeding u/s 153A r.w.s 144 of the Income tax Act, 1961 ('the Act') for the A.Y. 2020-21 where search was conducted in the financial year 2019-20 relevant to the impugned assessment year itself and Ld CIT(A) has erred in upholding the same.
2. That the Ld AO has erred in making the addition of Rs.95,47,480/- where assessment has been framed on mere assumptions, surmises, in haste & based on the assessment order of the immediately preceding assessment year and Ld. CIT(A) has erred in upholding the same.
3. That the Ld. AO has erred in making addition of Rs.95,47,480/- in the assessment proceeding without proper investigating when the

fact of foreign currency was accepted by Mr. Harpreet Singh in his statement and Ld. CIT(A) has erred in upholding the same.

4. *That the Ld AO has not provided the sufficient opportunity when covid pandemic was on peak and Ld. CIT(A) has erred in upholding the same.*
5. *The appellant craves to add, alter, amend or vary any of the above grounds during the pendency of the appeal.”*

3. At the outset, in this case, learned Counsel for the assessee prayed that assessee case has not been presented properly before the authorities below and both the orders are *ex parte*. He prayed that an opportunity may be provided to the assessee before the learned CIT(A) to canvas the appeal.

4. Per contra, learned DR did not have any objection to this proposition.

5. Upon careful consideration, we find that in this case, learned CIT(A) has passed an order by dismissing the appeal for non-prosecution. Now the assessee seeks an opportunity to present the case before the learned CIT(A). In the interest of justice, we remit the issue to the file of learned CIT(A). Learned CIT(A) shall pass a speaking order after giving the assessee proper opportunity of being heard.

6. In the result, appeal by assessee stands allowed for statistical purposes.

Order pronounced in the open court on 06.03.2024

Sd/-

**(YOGESH KUMAR)
JUDICIAL MEMBER**

Sd/-

**(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

Date:- 06.03.2024

*Priti Yadav, Sr. PS**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI