

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC" NEW DELHI**

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.3274/Del/2023

निर्धारणवर्ष/Assessment Year: 2017-18

Satish Kumar, S/o Daya Ram, Vill. Rewasa, Mahendragarh, Haryana. PAN No.BVUPK4028C	बनाम Vs.	ITO, Ward-2, Narnaul.
अपीलार्थी Appellant		प्रत्यर्थी/ Respondent

निर्धारितकीओरसे / Assessee by	Shri Prashant Goel, CA & Shri Rajesh Goel, Adv.
राजस्वकीओरसे / Revenue by	Shri Anuj Garg, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	28.12.2023
उद्घोषणाकीतारीख/ Pronouncement on	15.03.2024

आदेश /O R D E R

This appeal is filed by the assessee against the order of the Ld.CIT(A) (NFAC) dated 21.09.2023 for the AY 2017-18 in sustaining the addition of Rs.15 lakhs in respect of cash deposits and Rs.67,983/- in respect of bank interest.

2. The ld. Counsel for the assessee, at the outset, submits that the Ld.CIT(A) dismissed the appeal of the assessee without giving proper opportunity of being heard. Ld. Counsel submits that the appeal was dismissed for statistical purpose without admitting on

the ground that the assessee did not pay advance tax before filing the appeal ignoring the replies furnished by the assessee. Ld. Counsel submits that the appeal may be restored to the file of the Ld.CIT(A) for adjudication afresh after considering the submissions of the assessee.

3. Ld. DR has no serious objection.

4. Considering the rival contentions. In the interest of justice, this appeal is restored to the file of the Ld.CIT(A) for *denovo* for fresh adjudication in accordance with law.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 15/03/2024

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 15.03.2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi