

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

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No. 100/DEL/2024
Assessment Year: 2017-18

Dilip Kumar, H. No. 54, 3 rd Floor, Part-2, Priya Darshani Vihar, Phase-2, Delhi-110009.	<u>Vs</u>	Income-tax Officer, Ward-36(6), Delhi.
PAN- AQSPK5811H		
APPELLANT		RESPONDENT
Assessee represented by	Shri Varun Gaba, Adv.	
Department represented by	Shri Om Parkash, Sr. DR	
Date of hearing	19.03.2024	
Date of pronouncement	19.03.2024	

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 24.11.2023, pertaining to the assessment year 2017-18. The assessee has raised following grounds of appeal:

- “1. The Order passed u/s 250 by the Commissioner of Income Tax (Appeals) Income Tax Department, National Faceless Appeal Centre (NFAC), Delhi , is without granting proper opportunity to the appellant therefore is in violation of principles of natural justice.*
- 2. That on the facts and circumstances of the case and in law, the order passed by the learned Commissioner of Income-tax (Appeals) Income Tax Department National Faceless Appeal Centre (NFAC), Delhi is bad both in the eye of law and on facts.*
- 3. That on the facts and circumstances of the case and in law, the is order passed by the learned Commissioner of Income-tax (Appeals) Income Tax Department National Faceless Appeal Centre (NFAC), Delhi without considering merits on matters raised in grounds of appeal therefore be set aside*
- 4. That on the facts and circumstances of the case and in law Ld. That the Ld. Commissioner of Income-tax (Appeals) Income Tax Department National Faceless Appeal Centre (NFAC) upholding assessment of income assessed by Ld. A.O at Rs 20,00,000/-/- as against income returned at Rs NIL/-*
- 5. That on the facts and circumstances of the case and in law Ld. That the Ld. Commissioner of Income-tax (Appeals) Income Tax Department National Faceless Appeal Centre (NFAC) confirming additions of Rs. 20,00,000/- out of cash deposits in bank as undisclosed income under section 69A of Income Tax Act, 1961*
- 6. That on the facts and circumstances of the case and in law Ld. That the Ld. Commissioner of Income-tax (Appeals) Income Tax Department National Faceless Appeal Centre (NFAC) confirming additions of Rs. 20,00,000/- cash recorded in the books of accounts and deposits in bank as undisclosed income under section 69A of Income Tax Act, 1961*
- 7. That the grounds of appeal as herein are without prejudice to each other*

8. *That the appellant craves to add, amend, alter or forgo any ground(s) either before or at the time of hearing of the appeal.”*

2. Facts of the case, in brief, are that the AO received information that during demonetization period the assessee had cash deposits of Rs. 20,00,000/- in his bank account but had not filed return for A.Y. 2017-18. The AO issued statutory notices u/s 142(1) of the Income-tax Act, 1961 (the “Act”), requiring the assessee to file return for A.Y. 2017-18, however, the same remained uncomplied with. Therefore, AO proceeded to make the assessment u/s 144 and vide order dated 04.12.2019 by making addition of Rs. 20,00,000/- u/s 69A of the Act by treating the same as unexplained money. The assessment was completed accordingly. Against this the assessee preferred appeal to the learned CIT(A) who affirmed the action of the AO. Aggrieved against this now the assessee is in appeal before this Tribunal.

3. I have heard rival submissions and perused the material available on record. It is noticed from the record that there was no representation on behalf of the assessee before the lower authorities. The learned CIT(A) has not decided the appeal on merit and dismissed the same for want of prosecution. Therefore, considering the facts of the present case, in order to subserve the interest of natural justice and to provide an opportunity to the assessee to represent his case, I set aside the orders of authorities below and restore the matter to the file of learned

AO for decision afresh after affording reasonable opportunity of being heard to the assessee. Grounds are allowed for statistical purposes.

4. Appeal of the assessee is allowed for statistical purposes.

Order pronounced in open court on 19th March, 2024.

**Sd/-
(KUL BHARAT)
JUDICIAL MEMBER**

MP

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**