

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

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

**ITA No.352/DEL/2024
(Assessment Year: 2011-12)**

Vijender Sharma,
Sadatt Nagar, Village Ikla, Dasna,
Ghaziabad – 201 001 (Uttar Pradesh).

vs. ITO, Ward 2 (5),
Ghaziabad.

(PAN : AXEPS3950L)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Nitin Kumar Sharma, CA
REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 01.04.2024
Date of Order : 03.04.2024

ORDER

This appeal by the assessee is directed against the orders of the ld.
CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 31.07.2023
for the assessment year 2011-12.

2. Grounds of appeal taken by the assessee read as under :-

“1. Learned CIT (A) has erred both on facts and in law by not affording sufficient opportunity of being heard to the assessee as the notices u/s 250 of the Act were not received by the assessee, hence not served on the assessee.

2. Learned CIT (A) has erred both on facts and in law in not adjudicate the matter on the basis of ground raised by assessee, as the source of cash deposit was sale of land.”

3. Consequent upon ex-parte order by the AO, Id. CIT (A) also dismissed the appeal of the assessee on the ground that assessee has not furnished necessary submissions.

4. Against his order, assessee is in appeal before the ITAT. I have heard both the parties and perused the records.

5. I find that interest of justice would be served if the issue is remitted back to the file of AO as prayed by the Id. Counsel for the assessee. Ld. DR for the Revenue did not have any objection to this proposition. Hence, the issue is remitted to the file of AO to consider afresh after giving the assessee an opportunity of being heard.

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

Order pronounced in the open court on this 3rd day of April, 2024.

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

**Dated the 3rd day of April, 2024
TS**

Copy forwarded to:

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

**AR, ITAT
NEW DELHI.**