

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

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No. 207/DEL/2024**  
**Assessment Year: 2012-13**

|  |                           |   |
|--|---------------------------|---|
| Mamchand Tyagi,<br>P-26, Sector-23, Sanjay Nagar,<br>Ghaziabad.<br><br>PAN- AEGPT7546C | <u>Vs</u>                 | Income-tax Officer,<br>Ward-1(4), Ghaziabad |
| <b>APPELLANT</b>   |                           | <b>RESPONDENT</b>                           |
| <b>Assessee represented by</b>   | Shri Akhilesh Kumar, Adv. |   |
| <b>Department represented by</b>   | Shri Om Parkash, Sr. DR   |   |
| <b>Date of hearing</b>   | 21.03.2024                |   |
| <b>Date of pronouncement</b>   | 04.04.2024                |   |

**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 13.09.2023, pertaining to the assessment year 2012-13. The assessee has raised following grounds of appeal:

*“1 Because, order of ld. CIT (Appeals) is bad in law and against the facts and circumstances of the case.*

*2 Because, Id. CIT (Appeals) inherently wrong in dismissing the appeal on the line of limine, without adjudicating/considering any of the grounds*

*pressed properly, thus order is against the provisions of section 250/251 of Act and law settled on the issue.*

*3 Because, Id. CIT (Appeals) erred in dismissing the appeal, whereby no notice is served on the mail akumar\_adv@yahoo.co.in as alleged which stand proved from the screen shot of portal and assessee came to know about the ex-party order only on routine checking by counsel of portal in dec, 23 thus order is without providing proper opportunity of being heard.*

*4. Because, Id. CIT(A) further erred in not considering the fact that even notice u/s 148 was not served on the assessee and reassessment proceedings itself are void in terms of several ground pressed before him.”*

2. Facts, in brief, are that AO received information that assessee had sold residential property for Rs. 8,05,000/- (circle rate Rs. 13,35,000/-) on 27.01.2012. The AO issued notice u/s 148 of the Income-tax Act, 1961(the “Act”) on 29.03.2019 after obtaining necessary approval of the Pr. CIT, Ghaziabad. The AO completed the assessment u/s 143(3)/147 of the Act and assessed assessee’s income at Rs. 44,41,340/- as against Rs. 92,360/- returned by the assessee by making additions of Rs. 30,07,332/- deposited in saving bank account as unexplained money; Rs. 13,35,000/- unexplained short term capital gain u/s 50 of the Act; and Rs. 6,650/- on account of bank interest. Aggrieved against it 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. It is noticed from the record that there was no representation on behalf of the assessee before the learned CIT(A). The learned CIT(A) has dismissed the assessee’s appeal for want of prosecution, without going into the merits of the case. Therefore, the impugned order of the learned CIT(A) is hereby set aside and in the interest of principles of natural justice, the grounds raised by the assessee are restored to the file of learned CIT(A) who will decide the grounds of appeal afresh on merits after giving due opportunity to the assessee of being heard.

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

Order pronounced in open court on 04.04.2024.

**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**