

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER**

**ITA No.67/DEL/2024  
(Assessment Year: 2017-18)**

Vinod Kumar Garg,  
House No.338, Sector 5,  
Gurgaon – 122 001 (Haryana).

vs.

ITO, Ward 4 (5),  
Gurgaon.

**(PAN : ADNPK5188P)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Ankur Goel, Advocate  
REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 02.04.2024  
Date of Order : 05.04.2024

**ORDER**

This appeal by the assessee is directed against the order of the Id. CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 06.10.2023 for the assessment year 2017-18.

2. In this case, issue pertains to cash deposit found in assessee's bank account.

3. At the outset, Id. Counsel for the assessee prayed that the orders of both the authorities below are ex-parte. The reason for this was that assessee's wife was suffering from Kidney failure, hence assessee could not devote time to comply with the income-tax matters. He prayed that an

opportunity may be given to the assessee to submit necessary papers before the AO.

4. Per contra, ld. DR for the Revenue did not have any serious objection to this proposition.

5. Accordingly, in the interest of justice, we remit the issue to the file of AO. AO shall decide the issue afresh after giving the assessee proper 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 5<sup>th</sup> day of April, 2024.**

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

**Dated the 5<sup>th</sup> 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.**