

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
and  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.1545/DEL/2023  
(Assessment Year: 2011-12)**

Indresh Nagar,  
C/o Sanjeev Anand & Associates,  
136, Navyug Market,  
Ghaziabad – 201 001 (Uttar Pradesh).

vs. ITO, Ward 1 (5),  
Noida.

**(PAN : AJSPN8423B)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Sumit Gupta, CA  
REVENUE BY : Ms. Indu Bala Saini, Sr. DR

Date of Hearing : 03.04.2024  
Date of Order : 08.04.2024

**ORDER**

**PER SHAMIM YAHYA, ACCOUNTANT MEMBER :**

This appeal by the assessee is directed against the order of the Id. CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 23.03.2023 for the assessment year 2011-12.

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

“1. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of Ld. AO in framing the impugned reassessment order u/s 144/147 and that too without assuming jurisdiction as per law and without complying with the mandatory conditions u/s 147 to 151 as envisaged under the Income Tax Act, 1961.

2. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the addition of Rs.1,46,30,000/- as unexplained by recording incorrect facts and findings and without observing the principles of natural justice.

3. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the addition of Rs.1,46,30,000/- as unexplained when the deposit in bank account is out genuine sources.

4. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts of the case in not reversing the action of Ld. AO in charging interest u/s 234A and 234B of the Act.”

3. In this case, Assessing Officer in an ex-parte order made addition of cash deposit in the bank amounting to Rs.1,46,30,000/-. AO noted that there was no compliance to the notices.

4. On assessee's appeal, ld. CIT (A) also noted that there was no compliance to notices so he dismissed the appeal for non-compliance.

5. Against this order, assessee is in appeal before us. We have heard both the parties and perused the records.

6. Ld. Counsel for the assessee prayed that the issue relates to sale of land by the assessee and papers were not traceable. Hence, there was no compliance before the AO and ld. CIT (A). He prayed that an opportunity may be granted to the assessee to canvass the appeal before the AO.

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

8. Accordingly, in the interest of justice, we remit the issue to the file of AO. AO shall consider the issue afresh as per law after providing an opportunity of being heard to the assessee.

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

**Order pronounced in the open court on this 8<sup>th</sup> day of April, 2024.**

**Sd/-  
(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

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

**Dated the 8<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.**