

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'DB' NEW DELHI)**

**BEFORE SH. SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SH. YOGESH KUMAR U.S., JUDICIAL MEMBER**

ITA No.3782/Del/2023, (A.Y. 2017-18)

Jitender Kumar Goel, C-577, Pitam Pura, Saraswati Vihar, Delhi-110034 PAN No.AKUPG411B	Vs.	ITO Ward- 43 (8) New Delhi
Appellant		Respondent

Assessee by	Sh. Rakesh Jain, CA
Revenue by	Dr. Ranjit Kaur, Sr. DR

Date of Hearing	09/04/2024
Date of Pronouncement	15/04/2024

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal has been filed challenging the order of National Faceless Appeal Centre, Delhi ["NFAC", for short], dated 21/11/2023 for the Assessment Year 2017-18.

2. Brief facts of the case are that, the assessment order came to be passed u/s. 143 (3) of the Act on 16.12.2019 by making addition of

Rs.60,09,625/- on account of unexplained income in bank account u/s. 69 A of the IT Act, 1961. ("Act" for short).

3. Assessee preferred an appeal before the NFAC. The NFAC vide order dated 21.11.2023, dismissed the appeal filed by the assessee ex-parte. Aggrieved by the order dated 21.11.2023 passed by the NFAC, the assessee preferred the present appeal before this Tribunal.

4. The Ld. Counsel for the assessee submitted that the order impugned passed by the NFAC is in violation of principles of natural justice and the assessee has not been provided with sufficient opportunity to present his case, therefore, sought for setting aside the impugned order of the NFAC.

5. Per contra the Ld. DR relying on the order of the NFAC, submitted that even after service of notice by the NFAC, the assessee failed to appear and the NFAC has rightly dismissed the appeal filed by the assessee, therefore, sought for dismissal of the appeal filed by the assessee.

6. We have heard the parties. It is observed from the order of the NFAC that while dismissing the grounds of appeal, the only reason assigned by the NFAC that *'neither any written submission nor any documentary evidence has been produced in support of grounds of appeal'*. The NFAC has not adjudicated the issues involved in the appeal on merit and decided the appeal *in-limine*. Considering the above facts and circumstances of the case, we deem it fit to remand the matter to the file of the NFAC with a direction to pass the order afresh on merit after affording reasonable opportunity of being heard to the assessee. All the contentions are kept open.

7. In the result, the appeal of the assessee is partly allowed for statistical purpose. Since we have remanded the matter to the file of the NFAC, we refrain from making any comment on the merits of the case.

Order pronounced in the open court on 15th April, 2024

Sd/-

**(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

Date:- 15.04.2024

*NEHA,/R.N Sr.P.S

Copy forwarded to:

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

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

ASSISTANT REGISTRAR
ITAT, NEW DELHI

