

**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.3848/DEL/2023
(Assessment Year: 2014-15)**

Jai Prakash,
C-210, Pole No.59, Kuraat Mohaalla,
Chhawla, South West Delhi,
Delhi – 110 071.

vs.

CIT (A)/NFAC,
Delhi.

(PAN : AUGPP7872B)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Sanjay Gupta, CA
REVENUE BY : Dr. Ranjit Kaur, Sr. DR

Date of Hearing : 10.04.2024
Date of Order : 16.04.2024

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 31.10.2023 for the assessment year 2014-15.

2. Although assessee has raised various grounds the crux of the grounds of appeal is that addition of Rs.76,19,000/- is not legally correct.

3. Brief facts of the case are that in this case, AO noted that assessee was asked to explain cash deposit of Rs.76,19,000/- in his saving bank account.

Assessee responded that the cash deposits made in his accounts pertain to Shri Ved

Prakash who is his brother and filed bank statement of Prakash Dairy run by his brother. AO was not satisfied with the reply and considered the assessee's explanation as cooked-up story and added the same as unexplained cash credit under section 68 of the Income-tax Act, 1961 (for short 'the Act').

4. Against this order, assessee appealed before the Id. CIT (A). Ld. CIT (A) dismissed the appeal for non-prosecution.

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

6. Ld. Counsel for the assessee submitted that assessee has submitted voluminous information and documents before the AO as well as Id. CIT (A) but the same has not been considered. He prayed that an opportunity may be granted to enable the assessee to properly canvass the appeal before the authorities below.

7. Ld. DR for the Revenue did not have any objection to this proposition.

8. Upon hearing both the parties and perusing the records, in the interest of justice, we remit the issue to the file of AO. AO should consider the issue afresh after providing the assessee an opportunity of being heard.

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

Order pronounced in the open court on this 16th day of April, 2024.

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

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

**Dated the 16th 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.**