

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'E' BENCH,  
NEW DELHI

BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT, AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No. 1615/DEL/2022 [A.Y. 2017-18]

Shri Neeraj Dhariwal  
RZ-178/179, Indra Park Extension  
Pankha Road, New Delhi

Vs.

The Income-tax Officer  
Ward - 44(2)  
New Delhi

PAN - ADYPD4898A

(Applicant)

(Respondent)

Assessee By : Shri Rajiv Saxena, Adv  
Ms. Sumangla Saxena, Adv  
Shri Dishant Sethi, Adv  
Shri Shyam Sunder, Adv

Department By : Ms. Kamaljot Kaur, Sr. DR

Date of Hearing : 15.04.2024  
Date of Pronouncement : 15.04.2024

**ORDER**

PER NAVEEN CHANDRA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order of the  
NFAC, Delhi dated 20.05.2022 pertaining to A.Y. 2017-18.

2. Representatives of both the sides were heard at length. Case records carefully perused. Relevant documentary evidence brought on record duly considered in light of Rule 18(6) of the ITAT Rules.

3. The sum and substance of the grievance of the Appellant is that the lower authorities have grossly erred in deciding the appeal exparte.

4. Facts on record show that assessment was framed u/s 143(3) of the Income-tax Act, 1961 [the Act, for short]. Notices issued to the assessee from time to time were neither replied to by the assessee nor any details were uploaded.

5. The Assessing Officer found that during the demonetization period, the appellant had deposited cash of Rs. 72,24,354/- in his account with HDFC Bank. Since the cash deposit of Rs. 72,24,354/- remained unverified, the Assessing Officer was left with no choice but to add back the cash deposited in the account maintained with HDFC Bank to

the total income of the assessee as 'income from undisclosed sources' for the year under consideration u/s 69A of the Act.

5. Aggrieved, the appellant assessee went in appeal before the ld. CIT(A).

6. The ld. CIT(A) upheld the order of the Assessing Officer by observing that the assessee never came forward with his explanation to the grounds despite being offered number of opportunities through hearing notices. Accordingly, the ld. CIT(A) dismissed the grounds and upheld the addition made by the Assessing Officer.

7. Before us, the ld. counsel for the assessee vehemently argued that the notices were sent to the Chartered Accountant's email address and the appellant was not aware of any notices issued which led to non-compliance. He further argued that though the assessment order is made u/s 143(3) of the Act, it should have been u/s 144 of the Act as no compliance was made.

8. Per contra, the ld. DR fairly conceded that the orders of the ld. CIT(A) are ex- parte.

9. Having heard the rival submissions, we are of the considered view that the appellant was not aware of the assessment proceedings before the lower authorities which resulted in ex-parte orders from both the lower authorities. Therefore, in the interest of justice and fair play, we deem it fit to restore the appeal to the file of the Assessing Officer. The Assessing Officer is directed to decide the appeal afresh after affording a reasonable and adequate opportunity of being heard to the assessee. The appellant is also directed to provide necessary information/documents as required by the authorities.

8. In the result, the appeal of the assessee in ITA No. 1615/DEL/2022 is allowed for statistical purposes.

The order is pronounced in the open court on 15.04.2024.

Sd/-

[SAKTIJIT DEY]  
VICE PRESIDENT

Sd/-

[NAVEEN CHANDRA]  
ACCOUNTANT MEMBER

Dated: 15<sup>th</sup> APRIL, 2024.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	