

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

**BEFORE SHRI CHALLA NAGENDRA PRASAD:  
JUDICIAL MEMBER**

ITA No.3039/Del/2023  
Assessment Year: 2017-18

Suresh Chand Singhal, H. No. I-1847, Palam Vihar, Gurgaon (Hr.) PIN: 122 017	<b>Vs.</b>	ITO, Ward-52(2), New Delhi
<b>PAN :AMHPS1573K</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Ms. Rano Jain, Advs.
Department by	Shri Om Prakash, Sr. DR

Date of hearing	24.01.2024
Date of pronouncement	22.04.2024

**ORDER**

**PER CHALLA NAGENDRA PRASAD: JUDICIAL MEMBER:**

This appeal is filed by the assessee against the order of learned Commissioner of Income-Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 15.03.2023 for the assessment

year 2017-18. The assessee has raised the following grounds of appeal:

“1. On the facts and circumstances of the case, order passed by National Faceless Appeal Centre/(NFAC) is bad both in the eye of law and on facts.

2.(i) On the facts and circumstances of the case, NFAC has erred, both of facts and in law, in passing the order without giving assessee an appropriate and adequate opportunity of being heard in violation of the principle of natural justice.

(ii) That the reason for non appearance before the NFAC was beyond the control of the assessee.

3. On the facts and circumstances of the case, NFAC has erred, both of facts and in law, in passing the order without giving any findings on the merits of the case.

4.(i) On the facts and circumstances of the case, NFAC has erred, both of facts and in law, in confirming the addition of an amount of Rs.9,04,500/-, made by the Assessing Officer on account of deposits in the bank account of the assessee holding the same to be undisclosed income under Section 69A of the Act.

(ii). The addition has been made despite the fact that the assessee had deposited the same from undisclosed sources.”

2. At the outset, the learned counsel for the assessee submits that the appeal of the assessee was dismissed by the National Faceless Appeal Centre (NFAC) without giving proper opportunity of being heard.

3. Learned counsel for the assessee further submits that the learned Commissioner (Appeals) dismissed the appeal of the assessee for non-compliance of the notices dated 25.02.2021 and 08.02.2023 and without deciding the grounds on merits. Learned counsel for the assessee further submits that the appeal may be restored to the file of the learned Commissioner of Income-Tax(Appeals) for deciding the grounds of appeal on merits.

4. On the other hand, learned Departmental Representative has no serious objection in restoring the appeal to the file of the learned Commissioner of Income-Tax(Appeals)/National Faceless Appeal Centre for deciding the grounds on merits.

5. Heard rival submissions and perused the orders of the authorities below.

6. On hearing both the sides and perusing the order of learned Commissioner of Income-Tax(Appeals), this appeal is restored to the file of the learned Commissioner of Income-Tax(Appeals) to decide the appeal afresh on merits after providing adequate opportunity of being heard to the assessee.

7. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 22/04/2024.

**Sd/-**  
**(CHALLA NAGENDRA PRASAD)**  
**JUDICIAL MEMBER**

Dated: 22<sup>nd</sup> April, 2024.

**Mohan Lal**

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi