

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "SMC" BENCH: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
Dr.B.R.R.KUMAR, ACCOUNTANT MEMBER**

ITA No.481/Del/2024

[Assessment Year : 2017-18]

Raj Pal Singh, H.No.20, Amberhai, Sector-19, Dwarka, New Delhi-110075. PAN-AKNPS2940G	vs	ITO, Ward-43(5), New Delhi.
APPELLANT		RESPONDENT
Appellant by	Shri Ashish Jain, CA	
Respondent by	Shri Om Parkash, Sr.DR	
Date of Hearing	24.04.2024	
Date of Pronouncement	26.04.2024	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee is directed against the order passed by Ld.CIT(A), National Faceless Appeal Centre ("NFAC"), Delhi dated 08.12.2023 for the assessment year 2017-18.

2. The assessee has raised following grounds of appeal:-

1. *"That on the facts and in the circumstances of the case where the assessment order dated 21.12.2019 was passed ex-party u/s 144 of the Act and the appellate order dated 08.12.2023 DIN: ITBA/NFAC/S/250/2023- 24/1058587196(1) was also passed by the Id CIT(A), NFAC, the appellant assessee seeks an opportunity to present his case.*
2. *That on the facts and in the circumstances of the case and in law, the Id CIT(A), NFAC erred in dismissing the appeal filed by the assessee and further erred in sustaining the action of the Id AO who computed the total income at Rs. 31,12,898/- while completely ignoring the returned income of Rs 4,77,313/-.*

3. *That on the facts and in the circumstances of the case and in law, the Id CIT(A), NFAC was wrong in holding that Id AO was correct in applying the provisions of Section 69A r.w.s. 115BBE of the Income Tax Act, 1961.*
4. *That the appellant craves leave of this hon'ble court to add, amend, alter or withdraw any ground at the time of hearing.”*

3. At the outset, Ld. Counsel for the assessee submitted that the assessee was not given adequate opportunity of being heard. Thereby, the lower authorities have violated the principle of natural justice. He submitted that the assessment order was passed *ex-parte* to the assessee and Ld.CIT(A) also did not provide adequate opportunity to the assessee. He submitted that in the interest of principle of natural justice and fair play, the matter may be restored to the file of Assessing Officer (“AO”).

4. On the other hand, Ld. Sr. DR for the Revenue opposed these submissions and supported the orders of the authorities below.

5. We have heard Ld. Authorized Representatives of the parties and perused the material available on record and gone through the orders of the authorities below. We find that there was no representation of behalf of the assessee before the lower authorities. The assessment was passed *ex-parte* to the assessee and the appeal before the Ld.CIT(A) was also decided in the absence of the assessee.

6. Having considered the material available on record, we are of the considered view that to sub-serve the interest of principle of natural justice, the assessee should be given an opportunity to represent his case before the lower

authorities. Thus, the impugned assessment order is set aside and the assessment is restored to the file of AO for making assessment afresh after giving adequate opportunity of being heard to the assessee and to file supporting evidences in respect of the source of cash deposits in his bank account. Grounds raised by the assessee are accordingly, allowed for statistical purposes.

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

Order pronounced in the open Court on 26th April, 2024.

Sd/-

Sd/-

(DR.B.R.R.KUMAR)
ACCOUNTANT MEMBER

(KUL BHARAT)
JUDICIAL MEMBER

** Amit Kumar **

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI