

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

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

ITA No.3890/Del/2023
Assessment Year: 2017-18

Sh. Manjit Rana, S/o- Jai Bhagwan Rana, Near Pawan Kiryana Store, VPO Sohati, Tehsil-Kharkhoda, Sonipat, Haryana	Vs.	ITO, Ward-68(6), Delhi
PAN :ANAPR1745E		
(Appellant)		(Respondent)

Assessee by	Sh. Naveen Gupta, Advocate
Department by	Sh. Rajesh Kumar Dhaneshta, Sr. DR

Date of hearing	25.04.2024
Date of pronouncement	25.04.2024

ORDER

PER SAKTIJIT DEY, VICE-PRESIDENT

This is an appeal by the assessee against order dated 14.12.2022 of National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2017-18.

2. There is a delay of 319 days in filing the present appeal. The assessee has filed application seeking condonation of delay on the

ground that the order of first appellate authority, though, was uploaded in the portal of Income Tax Department, however, the assessee, not being well conversant with the Rules and procedures, was unable to access it, which resulted in delay in filing the appeal.

3. Having considered the submissions of the assessee, we are inclined to condone the delay and admit the appeal for adjudication on merits.

4. The basic grievance of the assessee is against ex-parte disposal of his appeal by the first appellate authority.

5. We have heard the parties and perused the materials on record. Undisputedly, assessee's appeal was disposed of ex-parte by the first appellate authority. While doing so, he has confirmed the addition of Rs.1,03,99,000/- made under section 69A read with section 115BBE of the Income-tax Act, 1961 (in short 'the Act'). Perusal of record reveals that the addition under dispute was made by the Assessing Officer as well as by the first appellate authority due to lack of compliance from assessee's side.

6. Be that as it may, the assessee is an individual and the addition made is quite substantial. Moreover, the assessee has

been fastened with tax liability at 60% by invoking the provisions of section 115BBE of the Act.

7. Considering the fact that the addition was made due to non-compliance and absence of details from assessee's side, we are of the view that the assessee deserves an opportunity to furnish supporting evidence to prove his case against the addition made. For enabling the assessee to do so, we are inclined to set aside the order of learned first appellate authority and restore the issue to the file of the Assessing Officer for fresh adjudication, after providing due and reasonable opportunity of being heard to the assessee. We also direct the assessee to comply with the queries to be made by the Assessing Officer and cooperate in finalization of the proceedings.

8. With the aforesaid observations, grounds are allowed for statistical purposes.

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

Order pronounced in the open court on 25th April, 2024

Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-
(SAKTIJIT DEY)
VICE-PRESIDENT

Dated: 25th April, 2024.

RK/-

Copy forwarded to:

1. Appellant

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

Asst. Registrar, ITAT, New Delhi