

**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. 2114/DEL/2023 [A.Y. 2012-13]

Mridula Khatri  
208, A-3, Savitri Nagar  
Near Sheikh Sarai, Phase -1  
New Delhi

Vs.

The Income-tax Officer  
Ward - 30(3)  
New Delhi

PAN - ALKPK 3124 G

(Applicant)

(Respondent)

Assessee By : Shri Nirbhay Mehta, CA  
Department By : Shri Rajesh Kumar Dhaneshta, Sr. DR

**Date of Hearing : 25.04.2024**  
**Date of Pronouncement : 25.04.2024**

**ORDER**

**PER NAVEEN CHANDRA, ACCOUNTANT MEMBER:-**

This appeal by the assessee is preferred against the order of the NFAC, Delhi dated 15.06.2023 pertaining to A.Y. 2012-13.

2. At the very outset, the ld. counsel for the assessee relied on the application dated 09.03.2016 wherein it was contended that the paper

book, tax audit report and audited balance sheet could not be filed during the assessment proceedings for the year ended 31.03.2012 due to the non-cooperation of the earlier Chartered Accountant.

3. The ld. counsel for the assessee further contended that Books of Account, Cash Book, Bank Book, Ledger, Journal were not made available to the assessee by the earlier CA and hence the assessee could not submit the same during the assessment proceedings. Therefore, the ld. counsel for the assessee submitted that the assessee was prevented by sufficient cause for furnishing the necessary documents as required by the Assessing Officer during the assessment proceedings.

4. Now, the ld. counsel for the assessee before us has contended that all the requisite documents were available with the assessee and requested for admission of additional evidence u/s 46A of the I.T. Rules and remand the matter to the Assessing Officer.

5. The ld. DR raised no serious objection.

6. Having heard the rival submissions, we are of the considered view that the assessee was prevented by sufficient cause in

not producing the documents as required by the Assessing Officer during the assessment proceedings, which resulted in ex-parte order by the first appellate authority. Therefore, in the interest of justice and fair play, we deem it fit to restore the issues to the file of the ld. Assessing Officer.

7. The Assessing Officer is directed to decide the issues afresh after affording a reasonable and adequate opportunity of being heard to the assessee. The assessee 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. 2114/DEL/2023 is allowed for statistical purposes.

The order is pronounced in the open court on 25.04.2024.

Sd/-

[SAKTIJIT DEY]  
VICE PRESIDENT

Sd/-

[NAVEEN CHANDRA]  
ACCOUNTANT MEMBER

Dated: 25<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	