

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F" DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.151/Del/2024
Assessment Year 2017-18

Pinky Wadhwa 229, First Floor, Bhera Enclave Paschim Vihar New Delhi	Vs.	ITO, Ward-44(7) New Delhi
TAN/PAN: ABPPW0826J		
(Appellant)		(Respondent)

Applicant by:	Shri Mohan Gupta, CA Shri Sahil Gupta, CA		
Respondent by:	Shri P.N. Barnwal, CIT-DR		
Date of hearing:	02	05	2024
Date of pronouncement:	08	05	2024

ORDER

PER PRADIP KUMAR KEDIA - A.M.:

The captioned appeal has been filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre, Delhi ['CIT(A)' in short] dated 22.11.2023 arising from the assessment order dated 26.11.2019 passed under Section 144 of the Income Tax Act, 1961 (the Act) concerning Assessment Year (A.Y.) 2017-18.

2. The assessee has raised several grounds and challenged certain additions and adjustments made by the AO and confirmed by the CIT(A) under Section 69A of the Act.

3. When the matter was called for hearing, the Id. counsel adverted to paragraph 4 of the first appellate order and submitted that the assessee has responded to the notices issued by the CIT(A) from time to time and uploaded the submissions in ITBA Portal. Despite online submissions made

by the assessee, the CIT(A) has wrongly observed that assessee has not complied with any of the notices of hearing. Such observation is totally incorrect and squarely opposed to the facts on record. The Id. counsel thus submitted that the CIT(A) has misdirected himself in law and proceeded *ex-parte* against the assessee without taking cognizance of the submissions made on behalf of the assessee. The Id. Counsel next submitted that the first appeal arose out of the best judgment assessment under Section 144 of the Act and thus urged for restoration of matter to the file of the AO to enable the assessee to demonstrate the *bona fides* and file corroborative evidences in support of cash deposits and investments under scanner.

4. In the light of evidences placed before the Tribunal showing acknowledgement of response filed to the notices issued under Section 250 of the Act and in the light of the assertions made on behalf of the assessee, we deem it appropriate to set aside the *ex-parte* order passed by the CIT(A) and restore the matter back to the file of the AO rather than CIT(A) for proper appreciation of facts and evidences as may be placed on behalf of the assessee.

5. It shall be open to the assessee to furnish explanation and adduce evidences in corroboration thereof on the subject matter of appeal before the AO. The AO shall determine the issues involved *de novo* after giving reasonable opportunity to the assessee. The assessee is cautioned to cooperate in the assessment proceedings without any demur.

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

Order pronounced in the open Court on 08 May, 2024.

Sd/-
[SUDHIR KUMAR]
JUDICIAL MEMBER

Sd/-
[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER

DATED: May, 2024
Prabhat