

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

**BEFORE DR. B.R.R. KUMAR, ACCOUNTANT MEMBER  
AND  
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.303/Del/2024  
Assessment Year: 2012-13

<b>Monica Sachdewa</b> C/o 516, Laxmideep Building, District Centre Laxmi Nagar, New Delhi, Delhi-110092 PAN No.BAXPS9034A	<b>Vs.</b>	<b>ITO</b> Ward- 1 (4) Ghaziabad
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Shamyak Jain, Advocate
Respondent by	Sh. Anshul, Sr. DR

Date of hearing:	16/05/2024
Date of Pronouncement:	16/05/2024

**ORDER**

**PER SUDHIR KUMAR, JM:**

This appeal by the assessee is directed against the order of the National Faceless Appeal Centre [hereinafter referred to as "NFAC"] vide order dated 30.11.2023 pertaining to A.Y. 2012-13 and arises out of the assessment order dated 13.11.2019 under section 144 read with 147 of the Act, 1961 [hereinafter referred as 'the Act'].

2. Heard arguments by both the sides.

3. At the outset, the Ld. AR submitted that the Ld. CIT(A) has not adjudicated on the issue of admission of additional evidences filed before them without passing any speaking order. It was prayed that given an opportunity to entire material would be submitted before the Ld. CIT(A).

4. The Ld. DR objected in principle.

5. We find that no prejudice would be caused to the revenue if an opportunity given to the assessee to file additional evidences as deemed fit. The Ld. CIT(A) shall consider the additional evidences by passing a speaking order and adjudicate the matter as per the provisions of the I. T. Act.

6. Decision announced in the open court in the presence of both the parties on 16.05.2024.

**Sd/-**  
**(DR. B R R KUMAR)**  
**ACCOUNTANT MEMBER**

\*NEHA, Sr. PS\*

Date:- 16.05.2024

Copy forwarded to:

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

**Sd/-**  
**(SUDHIR KUMAR)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI