

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

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.3573/Del/2023

निर्धारणवर्ष/Assessment Year: 2017-18

Usha Rani 1, Maruti Nandan Kissan Seva Kendra, Village-Kanuka, P.O. Dharan, Tehsil Bawal, Rewari, Haryana.	<u>बनाम</u> Vs.	ITO, Ward-3, Rewari, Haryana.
PAN No.AXVPR9184L		
अपीलार्थी Appellant		प्रत्यर्थी/ Respondent

निर्धारितकीओरसे / Assessee by	Shri Udham Singh, Adv.
राजस्वकीओरसे / Revenue by	Shri Om Parkash, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	11.03.2024
उद्घोषणाकीतारीख/ Pronouncement on	22.05.2024

आदेश /O R D E R

This appeal is filed by the assessee against the order of the Ld.CIT(Appeals) - NFAC, Delhi dated 12.10.2023 for the AY 2017-18. Assessee challenged the order of the Ld. CIT(Appeals) in sustaining the addition made towards the cash deposits as well as the addition made towards introduction of capital as unexplained cash credit u/s 68 of the Act.

2. Ld. Counsel for the assessee submits that the order was passed by the Ld.CIT(A) *ex parte* without providing adequate opportunity to the assessee. Ld. Counsel requested that the appeal

may be restored to the file of the Ld.CIT(Appeals) for fresh adjudication to which the Ld. DR expressed no serious objection.

3. On perusal of the Ld.CIT(Appeals) order, it is observed that the assessee was provided with three opportunities and on one of the occasions the assessee sought an adjournment and there was no response from the assessee on the other two occasions where the appeal was fixed for hearing on 22.04.2022 and 15.09.2023.

4. Considering the rival submissions and the undertaking filed by the Ld. Counsel on behalf of the assessee that assessee would cooperate with the proceedings before the Ld. CIT(Appeals) this appeal is restored to the file of the Ld.CIT(A) for fresh adjudication after providing adequate opportunity of being heard to the assessee.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 22/05/2024

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 22.05.2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi