

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

**BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

ITA No.219/Del/2024, A.Y.2014-15)

Sulakshana Jamalgarh Road Punhana Haryana PAN : AUQPS1681R (Appellant)	Vs.	ITO, Gurgaon (Respondent)
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Appellant by	Sh. Arjun Chaturvedi, CA
Respondent by	Sh. Anuj Garg, Sr. DR

Date of Hearing	25/04/2024
Date of Pronouncement	30/05/2024

ORDER

PER AVDHESH KUMAR MISHRA, AM

This appeal preferred by the Assesseeis against the order passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), New Delhi [In Short 'the CIT(A)'] on 01.12.2023.

2. The appellant-assessee, vide eight grounds of appeal, had challenged the impugned appellate *ex parte* order of the CIT(A) being against the principle of natural justice as proper opportunities of being heard were never provided by the CIT(A). Further, the justification for issuance of notice u/s 148 of the Income Tax Act, 1961 [In short 'the Act'] beyond four years by the Assessing Officer, quantum of addition upheld by the CIT(A) and charging of interest u/s 234A and 234B of the Act were also challenged.

3. The relevant facts, in brief, are that the original assessment of the appellant-assessee was completed u/s 143(3) of the Act at income of Rs.15,22,380/- as against the returned income of Rs.14,01,863/-. Later, the appellant-assessee's case was reopened u/s 147 of the Act based on the information that the cash deposit of Rs. 36,25,000/- in her bank account escaped assessment. During the course of reassessment proceedings, the appellant-assessee did not comply to any statutory notice time as detailed in para 2 and 3 of the assessment order. Even return of income was not filed in response to the notice u/s 148 of the Act. Consequentially, the

Assessing Officer completed the assessment *ex parte* as the appellant-assessee failed to explain the said cash deposit in her bank account. Hence, the Assessing Officer enhanced the income by Rs. 36,25,000/-. Aggrieved, the appellant-assessee filed appeal, which was dismissed by the CIT(A) due to non-prosecution. Hence, this appeal is before us.

4. The Ld. AR submitted that the case should be remanded back to the Assessing Officer for making assessment de novo. Therefore, the case was not heard on merit and legal issue raised in the appeal.

5. The ld. DR, placing reliance on the assessment order and the appellate order, submitted that the opportunities of being heard were sufficiently given not only by the Assessing Officer but by the CIT(A) also. Hence the Ld. DR argued that the findings of the subordinate authorities needed upholding.

6. We have heard both the parties at length. We have considered the facts of the case in entirety and perused the orders of the subordinate authorities. We are of the considered view that the case

of the appellant-assessee is fit for remitting back to the Assessing Officer for passing the assessment order de novo after affording reasonable opportunities of being heard. We are refraining from commenting on merit and legal issue of the case.

7. In view of the above, the appeal of the assessee is restored back to the file of the Assessing Officer and thus, the same is allowed for statistical purposes.

Order pronounced in open Court on 30 May, 2024

Sd/-

(VIKAS AWASTHY)
JUDICIAL MEMBER

Sd/-

(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

Dated:30/05/2024

Binita, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI