

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : F : NEW DELHI

BEFORE SHRI G.S. PANNU, HON'BLE VICE PRESIDENT  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.3901/Del/2023  
Assessment Year: 2010-11

ITA No.3897/Del/2023  
Assessment Year : 2010-11

Shobha Bhasin,  
L/H of Late Shri Rajeev Bhasin,  
914, Hamilton Road,  
Kashmere Gate,  
New Delhi - 110 006.

Vs ITO,  
Ward 2(2),  
Ghaziabad.

PAN: AAAPB2220R

(Appellant)

(Respondent)

Assessee by	:	Shri Baldev Raj, CA & Shri Manish Upneja, CA
Revenue by	:	Shri Vivek Vardhan, Sr. DR
Date of Hearing	:	27.03.2024
Date of Pronouncement	:	30.05.2024

ORDER

PER ANUBHAV SHARMA, JM:

These appeals are preferred by the Assessee against the order dated 22.12.2023 of the Commissioner of Income Tax (Appeals), NFAC, Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') arising out of the appeals before it against the orders passed u/ss 144/147 and

271(1)(c), respectively, of the Income Tax Act, 1961 (hereinafter referred as 'the Act'), respectively, by the ITO, Ward-2(2), Ghaziabad (hereinafter referred to as the Ld. AO).

2. Heard and perused the record. The ld. AR has submitted that there is an error in the findings of CIT(A) wherein it is mentioned that during the course of appellate proceedings, the appellant has filed written submissions electronically which have been carefully considered for the disposal of the present appeal. He submitted that no submissions were, in fact, made and attention of the Bench was drawn to the screenshot copies made available at page 8 of the paper book that before the CIT(A) an application for filing additional evidence was filed and the same was considered to be the submissions and without disposing of the additional evidence application, the appeal was decided. On page No.1 of Part-C(A) of the paper book the copy of the additional evidence application under Rule 46A filed before the NFAC is also filed. The ld. DR could not dispute the aforesaid facts.

3. In the light of the aforesaid, we are inclined to quash the impugned order of the NFAC and restore the issue on merits of grounds of challenge of assessment order to the file of first appellate authority to decide the additional evidence application of the assessee and proceed further in accordance with the law.

4. Consequentially, the appeal in ITA No.3897/Del/2023 arising out of penalty sustained u/s 271(1)(c) of the Act, is also restored to the files of first appellate authority to be decided afresh after due opportunity of hearing to the appellant.

5. In the result, the appeals of the assessee are allowed for statistical purposes only with consequences to follow as per directions above.

Order pronounced in the open court on 30.05.2024.

Sd/-

(G.S. PANNU)  
VICE PRESIDENT

Dated: 30<sup>th</sup> May, 2024.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Asstt. Registrar, ITAT, New Delhi