

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

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER**

**AND**

**SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.3498/DEL/2023  
[Assessment Year: 2010-11]**

Anju Singh, D-289, Sector-108, Noida, (U.P.)-201301	Vs	Income Tax Officer, Ward-1(1), Noida, Uttar Pradesh
<b>PAN-EZGPS3603K</b>		
Assessee		Revenue

Assessee by	Sh. Tarun Chanana, Adv. & Sh. Sumit Lalchandani, Adv.
Revenue by	Sh. Kanv Bali, Sr. DR

<b>Date of Hearing</b>	<b>09.05.2024</b>
<b>Date of Pronouncement</b>	<b>24.05.2024</b>

**ORDER**

**PER BRAJESH KUMAR SINGH, AM,**

This appeal by the assessee is directed against the order of the National Faceless Appeal Centre (NFAC), Delhi, dated 12.10.2023 pertaining to Assessment Year 2010-11.

2. The grounds of appeal raised by the assessee reads as under:-

*1. That on the facts and circumstances of the case the Ex-Party orders passed by the Ld. AO u/s. 147/144 of the Income Tax Act, 1961 (the Act) dated: 24.11.2017 is bad in law and against the principal of natural justice as the same has been passed without allowing proper opportunity of being heard.*

*2. That on the facts and circumstances of the case the Ex-Party Order passed by Ld. CIT(A) was due to the non-compliance by*

*the erstwhile counsel of the appellant and as such the appellant should be provide fresh opportunity of being heard.*

*3. That on the facts and in the circumstance of the appellant's case, the Ld. AO erred in law in assuming jurisdiction under section 148 of the Act and as such the Re-Assessment order passed u/s: 147/444 of the Act is bad in law as the notice u/s. 148 of the Act dated: 27.03.2017 was never served to the appellant.*

*4. That on the facts and in the circumstance of the appellant's case, the id. AQ erred in law in making addition of Rs. 57,69,920/- as unexplained investment and thereby raising demand of Rs. 33,61,870/- vide order dated: 24.11.2017 ignoring the fact that the said amount was paid directly by the purchaser and not by the appellant:*

*5. That the order is null & void and against the principal of natural justice.*

3. Brief facts of the case: In this case, an assessment order dated 24.11.2017 was passed by the Assessing Officer (AO) u/s 147/144 of the Act making an addition of Rs.57,69,920/- as an unexplained investment in respect of an information received in respect of purchase of an immovable property in Noida.

3.1. Aggrieved with the order, the assessee filed an appeal before the NFAC, which by an order dated 12.10.2023 dismissed the appeal of the assessee on account of non-compliance by the assessee in the appellate proceedings.

4. In the appellate proceedings before us, the AR submitted that due to non-compliance by the erstwhile counsel of the appellant, no compliance was made by the assessee before the NFAC. The DR relied upon the order of the authorities below.

5. We have heard rival submissions and perused the material available on record. Considering the fact that there was no effective

representation on behalf of the assessee before the authorities below and the learned CIT(A) dismissed the assessee's appeal *in limine* without giving any finding on merit, in order to subserve the interests of natural justice and to provide an opportunity to the assessee to effectively represent his case, the order of learned CIT(A) is set aside and the matter is restored to the file of learned CIT(A) for decision afresh on merit, after providing reasonable opportunity of being heard to the assessee. Grounds are allowed for statistical purposes.

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

Order pronounced in the open court on 24<sup>th</sup> May, 2024.

**Sd/-**  
**[KUL BHARAT]**  
**JUDICIAL MEMBER**

**Sd/-**  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

**Dated** 24.05.2024.

*SK*

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi