

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

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER  
AND  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**ITA No.3649/Del/2023, A.Y. 2017-18)**

SAV Logistics Limited H. No. Z-315, Prem Nagar, Kashmiri Colony Nazafgarh, New Delh- 110043 PAN: AARCS8621B	Vs.	ACIT, Circle 22(2), New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Sh. Rajan Malik, Advocate
Respondent by	Sh. Anuj Garg, Sr. DR

Date of Hearing	30/05/2024
Date of Pronouncement	31/05/2024

**ORDER**

**PER AVDHESH KUMAR MISHRA, AM**

This appeal of the Assessment Year [In Short, the 'AY'] 2017-18 preferred by the assessee is against the order dated 18.10.2023 of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), New Delhi [In Short, the 'CIT(A)']. The impugned order is challenged before us on the issue of non-

maintainability being bad in law as it was passed *in limine* and not on the merit of the case.

2. The relevant facts of the case giving rise to this appeal are that the appellant/assessee, engaged in the business of freight forwarding and logistics services, filed its Income Tax Return (In short, the 'ITR') on 07.11.2017 declaring income of Rs.1,06,96,780/-. The case was picked up for scrutiny and the assessment was completed under section 143(3) of the Income Tax Act, 1961 (In short, the 'Act') determining income at Rs.1,53,97,780. The cash deposits of Rs.47,01,000/- during the demonetization period was taxed by the Assessing Officer as unexplained credits under section 68 of the Act.

3. Aggrieved, the appellant/assessee raised the issue before the CIT(A), who dismissed the appeal *in limine* due to non-prosecution. The Ld. Counsel prayed for setting aside the case before the CIT(A) for afresh adjudication on merit. To which, the Ld. Sr. DR did not object.

4. We have heard both the parties and perused the case record. We are of the considered view that it is a fit case for remitting back to the CIT(A) for adjudication on merit. Accordingly, we order so.

5. In view of the above, the appeal of the appellant/assessee is allowed for statistical purposes.

Order pronounced in open Court on 31<sup>st</sup> May, 2024.

**Sd/-**

**(KUL BHARAT)  
JUDICIAL MEMBER**

**Sd/-**

**(AVDHESH KUMAR MISHRA)  
ACCOUNTANT MEMBER**

Dated: 31/05/2024  
*Binita, Sr. PS*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI