

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

**BEFORE MR. SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
MS. MADHUMITA ROY, JUDICIAL MEMBER**

**I.T.A. No. 3689/Del/2023
(Assessment Year : 2017-18)**

Ashok Kumar
EWS 224, Ridgewood
Estate, Galleria DLF-IV
S.O., Gurugram – Haryana

Vs. CIT
ITO Ward-1(3)
Gurugram

PAN: DDJPK 5152 C

(Appellant)

..

(Respondent)

**Appellant by : Shri Ganesh Kanodia, C.A.
Respondent by : Shri Kanv Bali, Sr. D.R.**

**Date of Hearing : 12.06.2024
Date of Pronouncement : 26.06.2024**

ORDER

PER MS. MADHUMITA ROY – JUDICIAL MEMBER :

The instant appeal filed by the assessee is directed against the order dated 27.09.2023 passed by the Commissioner of Income Tax (Appeals) – NFAC, Delhi under Section 250 of the Income Tax Act, 1961 (hereinafter referred as to 'the Act') arising out of the order dated

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18.12.2019 by the Assessing Officer (AO), Gurgaon under Section 144 of the Act for Assessment Year 2017-18.

2. At the very threshold of the matter, the Learned Counsel appearing for the assessee submitted before us that the addition was made by the Learned AO under Section 68 of the Act by an *ex parte* order on cash deposit made by the assessee. It was contended that the assessee is in the business of selling milk and majority of the sales is made in cash. In appeal, though sufficient documents were placed before the Learned CIT(A), these were not considered and addition finally was confirmed. Under these circumstances, the assessee further prays for an opportunity of being heard before the Learned AO in order to place the matter effectively in favour of the assessee, which with all his fairness the Learned DR has not objected.

3. Having heard the Learned Counsel appearing for the parties and having regard to the facts and circumstances of the case, we in order to prevent the miscarriage of justice find it fit and proper to quash the impugned order and remit the issue to the file of Learned AO for

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considering of the same afresh upon providing an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter.

4. In the result, appeal of the assessee is allowed for statistical purposes.

This Order pronounced in Open Court on 26/06/2024

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

Dated 26/06/2024

*Priti Yadav, Sr.PS**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI