

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

**Before Dr. B. R. R. Kumar, Accountant Member,  
Sh. Sudhir Kumar, Judicial Member**

**ITA No. 1652/Del/2023 : Asstt. Year: 2019-20**

Karan Arora, C-37/A, Green Park, Main Green Park, New Delhi-110016 (APPELLANT)	Vs	ACIT, Central Circle-2, New Delhi (RESPONDENT)
<b>PAN No. AVAPA3161F</b>		

**Assessee by : Sh. R. C. Rai, CA &  
Sh. Sudip Das Gupta, CA  
Revenue by : Ms. Parul Singh, Sr. DR**

**Date of Hearing: 20.06.2024**

**Date of Pronouncement: 25.06.2024**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of Id. CIT(A)-23, New Delhi dated 30.03.2023.

2. Following grounds have been raised by the assessee:

*"1. That, the order of the Ld. Assessing Officer passed u/s 143(3) of Income Tax Act, 1961 dated 07.04.2021 and confirmed by Ld. CIT(A) is bad in law and on facts.*

*2. That, on the facts and in the circumstances of the case as well as in law the Ld. CIT(A) grossly erred in confirming the order of Ld. Assessing Officer framing total income of Rs.96,42,800/- as against the returned income of Rs.33,42,800/-*

*3. That, on the facts and in the circumstances of the case as well as in law the Ld. CIT(A) grossly erred in confirming the order of Ld. Assessing Officer making addition of Rs.64,00,000/- on account of unexplained money u/s 69A r.w.s.115BBE of the Act.*

*4. That, on the facts and in the circumstances of the case as well as in law the Ld. CIT(A) grossly in holding that the proper and adequate opportunity was provided by Ld. Assessing Officer before completing the assessment.*

*5. That, the Ld. CIT(A) grossly erred on facts and in law in confirming the additions without appreciating the facts of the case, evidences and detailed submissions filed by the appellant before the Ld. Assessing Officer."*

3. A search & seizure action u/s 132 of the Income Tax Act, 1961 was carried out in the case of Sh. Karan Arora in white Innova Vehicle bearing No. in KA-01 MF 2141 at Kadokola Check Post, at Tandavapura, Mysuru during Karnataka General Election period on 03.05.2018 and search warrant u/s 132(4) of the Act was issued for Locker No. 16 with South India Bank, 50 & 51, 1<sup>st</sup> Floor, D. Devraj Urs Road, Mysuru-570001 belonging to Sh. Karan Arora S/o Aman Arora, resident of C-37/A, Green Park Main, New Delhi-110016. The assessee filed original return of income u/s 139 of the Act on 27.11.2020 declaring total income of Rs.32,42,800/-. The assessment was completed determining total income at Rs.96,42,800/- against the return income of Rs.32,42,800/-.

4. Aggrieved, the assessee filed appeal before the Id. CIT(A).

5. The assessee could not attend the proceedings before the Id. CIT(A) on various occasions. The Id. CIT(A) passed an order on 30.03.2023 affirming the action of the Assessing Officer.

6. Aggrieved, the assessee filed appeal before the Tribunal.

7. Before us, the Id. AR submitted that the assessee could not attend the hearings owing to ill health and on the same grounds, the assessee has sought adjournment on 29/03/2023 before the Id. CIT(A) which was not granted and the Id. CIT(A) has passed the order on 30/03/2023. The assessee submitted before us the letter of request submitted before the Id. CIT(A) vide communication reference id 1000059994287 dated 29/03/2023.

8. The same is as under:

*"Respected Sir, the authorized representative humbly and respectfully submits before the Honorable appellate authority the following: a) That the AR has recently undergone Bone Marrow Transplant to treat Multiple Myeloma (cancer) along with intensive chemotherapy b) That the AR has been discharged from the hospital on March 15, 2023 and was in hospital since March 1, 2023, c) That the AR has been advised to stay in quarantine at home till April 7, 2023 on review (earlier March 31, 2023) to avoid any medical complications arising out of the said transplant In view of the above, the undersigned being the AR requests the Id. CIT (Appeals) to grant a further adjournment of at least 3 weeks since the AR would be able to resume work only in first week of April 15, 2023. The medical reports and discharge summary are attached herewith for records and reference. The undersigned has been undergoing treatment since September 2022 which has finally culminated into the Bone Marrow Transplant to cure the said disease The delay in submissions and consequent request for adjournment is solely arising due to the above said severe medical condition. Should you need and require any further information and documents, the AR shall be pleased to furnish the same*

*Thanking You Yours truly For Lal and Talwar Chartered Accountants Ajinder Babra Partner."*

9. The Id. DR supported the order of the Id. CIT(A).

10. From the above, we find that the assessee has been prevented by reasonable cause to file his submissions to the Id. CIT(A), hence, we deem it to be a fit to remand the issue to the Id. CIT(A) for adjudication *de novo* after affording an opportunity of being heard to the assessee. The Id. CIT(A) shall issue notice to the valid address and the registered e-mail for initiation of the adjudicate the proceedings.

11. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 25/06/2024.

**Sd/-**

**(Sudhir Kumar)  
Judicial Member**

**Dated: 25/06/2024**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**Sd/-**

**(Dr. B. R. R. Kumar)  
Accountant Member**

**ASSISTANT REGISTRAR**