

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'H',  
World Trade Centre, Nauroji Nagar,  
NEW DELHI**

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

**ITA No. 2894/Del/2023 : Asstt. Year: 2016-17**

Varun Kaushik, SC-174, Shastri Nagar, Ghaziabad, U.P.-201002 (APPELLANT)	Vs	Income Tax Officer, Ward-2(2)(5), Ghaziabad-201002 (RESPONDENT)
<b>PAN No. BOYPK7074R</b>		

**Assessee by : Adjudgment Application  
Revenue by : Sh. Amit Katoch, Sr. DR**

<b>Date of Hearing: 22.07.2024</b>	<b>Date of Pronouncement: 24.07.2024</b>
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**ORDER**

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

The present appeal has been filed by the assessee against the order of National Faceless Appeal Centre (NFAC), Delhi dated 18.05.2023.

2. Adjudgment rejected.
3. Following grounds have been raised by the assessee:

*"1. The CIT(A) has erred on law and on facts by confirming the A.O.'s by rejecting appeal without discussing grounds on appeal on merit.*

*2. That having regards to facts and circumstances of the case the CIT(A) has grossly failed in applying basic principle of law and natural justice rejecting the appeal by passing non-speaking order.*

3. That having regards to facts and circumstances of the case the CIT(A) by confirming A.O.'s action by adding funds and gifts amounting to Rs. 89,27,000/- received from close relatives & assessee's savings treated as investment from undisclosed sources without appreciating the identity, genuineness and creditworthiness of close relatives proved and the material available on record.

4. The CIT(A) has erred on law and on facts by confirming that Assessing officer has made addition of difference between sale consideration and the value on which the stamp duty is paid i.e. Rs.6,55,000/- (1/2th share) without appreciating reasons explained and the material available on record and it is double taxation on account of deeming fiction created by law and it is bias against a class of assesses (individual and HUF) which is against the basic principal of law and natural justice and anti-constitutional.

5. The CIT(A) has erred on law and on facts by confirming that Assessing officer by making addition of cash deposited to the tune of Rs.20,29,000/- treated is deposit from unexplained sources.

6. The CIT(A) has erred on law and on facts by confirming the proceedings u/s 143(2) which is wrong and void-ab-initio.

7. The CIT(A) has erred on law and on facts in confirming the additions made by A.O. of Rs. 1,16,11,000/- without giving proper opportunity of being heard and to adduce evidence and therefore the additions have been made against the principles of natural justice as per law."

4. The order of the Id. CIT(A) is as under:

"2. Aggrieved with the order issued by the AO, the appellant has filed present appeal on 10.01.2019. In the course of appellate proceedings, it is seen that the appellant was issued and served various notices u/s 250 of the Act from this office to present his contentions and any documents supporting them. The said notices were issued right from 2020 through till 2023 and all of them remain un-complied with. The National Faceless Appeal Centre (NFaC) also in November, 2022 enabled communication window to facilitate filing of submissions by the appellant but to no avail.

3. *In view of the above, it is clear that the appellant is not interested in prosecuting the present appeal because there has been no response as yet. In view of the above, the appeal stands dismissed."*

5. Since, the primary adjudication on merits has not been undertaken by the Id. CIT(A), we deem it proper to remand the matter to the Id. CIT(A) to adjudicate the issue on merits of the case.

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

Order Pronounced in the Open Court on 24/07/2024.

**Sd/-**

**(Sudhir Kumar)  
Judicial Member**

**Dated: 24/07/2024**

\*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**