

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER**

**ITA No.1882/DEL/2024  
(Assessment Year: 2016-17)**

Gracious Overseas Pvt. Ltd.,  
Pvt. Shop No.4, Ground Floor,  
Plot No.19, Veer Savarkar Block,  
Shakarpur,  
Delhi – 110 092.

vs.

ACIT,  
Central Circle 2,  
Delhi.

**(PAN : AACCD5744M)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : Shri Pranav Yadav, Advocate  
REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 22.07.2024  
Date of Order : 25.07.2024

**ORDER**

This appeal by the assessee is directed against the order of the ld. CIT (Appeals)-23, New Delhi dated 29.09.2023 for the assessment year 2016-17.

2. Grounds of appeal taken by the assessee read as under :-

“1 On the facts and circumstances of the case and in law, the notice u/s 148 issued in this case is bad-in-law, illegal, without jurisdiction and barred by limitation and, therefore, the said notice u/s 148 along with assessment order passed on the foundation of such notice are liable to be quashed and CIT(A) erred in not holding so.

2. On the facts and circumstances of the case and in law, the reassessment proceedings initiated are contrary to the provisions of law including the specific provisions of section 147 to section 151 of Income Tax Act, 1961 and therefore, the reassessment proceeding initiated along with assessment order

passed are liable to be quashed and CIT(A) erred in not holding so.

3. On the facts and circumstances of the case and in law, the assessment order passed by Ld. Assessing Officer is bad-in-law and CIT(A) erred in not holding so.

4. On the facts and circumstances of the case and in law, the assessment order passed by the assessing officer is non-est as it does not have valid DIN.

5. On the facts and circumstances of the case and in law, the addition of Rs.7,98,000/- made by the assessing officer is beyond the scope of provisions of section 148/147 of the Act, and, therefore, the addition made is liable to be deleted and CIT(A) erred in not holding so.

6. On the facts and circumstances of the case and in law, the CIT(A) erred in confirming the addition made by the assessing officer of Rs.7,98,000/- on the account of alleged unaccounted/undisclosed income u/s 68 of the Act, and, therefore, the addition made by the AO is liable to be deleted.

7. On the facts and circumstances of the case and in law, the order passed by CIT (A) is against the principles of natural justice.

8. On the facts and circumstances of the case and in law, the CIT (A) erred in not adjudicating the grounds of appeal on merit.

9. On the facts and circumstances of the case and in law, the CIT (A) erred in passing ex-parte order.”

3. Brief facts of the case are that in this case, Assessing Officer in an ex-parte order made an addition of cash deposit in bank amounting to Rs.7,98,000/-.

4. Upon assessee's appeal, ld. CIT (A) also confirmed the order of the AO by dismissing the appeal ex-parte.

5. Against this order, assessee is in appeal before the ITAT, I have heard both the parties and perused the records.

6. Ld. Counsel for the assessee prayed that there were genuine reasons for non-appearance of the assessee before the authorities below. He prayed that an opportunity may be granted to the assessee to canvass the case properly. He also undertook that he will appear before the authorities below.

7. Ld. DR for the Revenue did not have any serious objection to this proposition.

8. Accordingly, in the interest of justice, I remit the issue to the file of AO. AO is directed to pass an order as per law after giving the assessee proper opportunity of being heard.

9. In the result, the appeal of the assessee stands allowed for statistical purposes.

**Order pronounced in the open court on this 25<sup>th</sup> day of July, 2024.**

**Sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER**

**Dated the 25<sup>th</sup> day of July, 2024  
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-23, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT  
NEW DELHI.**