

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
and  
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No.1959/DEL/2023  
(Assessment Year: 2017-18)**

Prithvi Landcraft Private Limited,  
4<sup>th</sup> Floor, Avenue Apartment,  
Village Barola, Sector 49,  
NOIDA – 201 301 (Uttar Pradesh).

vs.

ACIT,  
Circle 2(2)(1),  
Ghaziabad.

**(PAN : AAGCP4666C)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : Shri P.N. Barnwal, CIT DR

Date of Hearing : 23.07.2024

Date of Order : 23.07.2024

**ORDER**

**PER SHAMIM YAHYA, ACCOUNTANT MEMBER**

This appeal by the assessee is directed against the order of the ld. CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 19.12.2022 for the assessment year 2017-18.

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

“Dismissal of the grounds of appeal by the Hon’ble Commissioner of Income Tax (Appeals) against the order passed u/s 144 of the Income Tax Act, 1961 of the Assessing Officer due to non-compliance on the part of the appellant is contrary to facts and law and therefore, the appeal is liable to be restored to the Assessing Officer or to the Hon’ble Commissioner of Income Tax (Appeals) for re-assessment or decision on merits of the issues on which additions have been made.”

3. Brief facts of the case are that in this case, Assessing Officer in an ex-parte order made an addition Rs.4,92,65,000/- under section68 of the Income-tax Act, 1961 as unexplained cash credit.
4. Upon assessee's appeal, ld. CIT (A) also confirmed the order of the AO by passing an ex-parte order.
5. Against this order, assessee is in appeal before the ITAT. None appeared on behalf of the assessee. We have heard ld. DR for the Revenue and perused the records.
6. Ld. DR for the Revenue relied upon the orders of the authorities below.
7. Upon careful consideration, we find that the assessee has taken a plea in the ground of appeal that the order passed by the AO due to non-compliance on the part of the assessee is contrary to facts and law and, therefore, it is prayed that the matter be restored to the Assessing Officer to canvass its case. Accordingly, in the interest of justice, we 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.
8. In the result, the appeal of the assessee stands allowed for statistical purposes.

**Order pronounced in the open court on this 23<sup>rd</sup> day of July, 2024 after the conclusion of the hearing.**

**Sd/-  
(VIMAL KUMAR)  
JUDICIAL MEMBER**

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

**Dated the 23<sup>rd</sup> day of July, 2024  
TS**

Copy forwarded to:

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

**AR, ITAT  
NEW DELHI.**