

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

**BEFORE DR. B.R.R. KUMAR, ACCOUNTANT MEMBER
AND
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.3100/Del/2023
Assessment Year: 2016-17

Taru Saxena G-1310, VVIP Rajnagar Extension Ghaziabad 201017 PAN No. CVBPS7515N (APPELLANT)	Vs.	ITO Ward—53 (5) New Delhi (RESPONDENT)
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Appellant by	None
Respondent by	Sh. Amit Katoch, Sr. DR

Date of hearing:	24/07/2024
Date of Pronouncement:	24/07/2024

ORDER

PER SUDHIR KUMAR, JM:

This appeal by the assessee is directed against the order of the CIT(Appeals)/National Faceless Appeal Centre, Delhi [hereinafter referred to as "NFAC"] vide order dated 01.09.2023 pertaining to A.Y. 2016-17 and arises out of the assessment order dated 29.12.2018 under section 143(3) of the Income Tax Act 1961 [hereinafter referred as 'the Act'].

2. The assessee has raised following grounds of appeal :-

1) The Appellant respectfully submits the following grounds for challenging the assessment order:

1.1 The addition made by the Assessing Officer is arbitrary and unjust, as the Appellant was unable to provide an explanation not due to any willful misconduct or concealment but due to genuine constraints.

1.2 The Appellant was willing to cooperate fully with the assessment proceedings and was forthright in her responses, but the inability to provide a detailed explanation should not be construed as concealment of income.

1.3 The Assessing Officer has failed to consider the overall financial position, past records of the Appellant, and other relevant factors before making the addition. The addition is based solely on conjecture. 1.4 The Appellant is willing to provide any additional information or documentation to support her claim and can establish that these deposits are not unaccounted for income.

3. None appeared on behalf of the assessee inspite of notices. On perusal of the order of the first appellate authority we find that the assessee did not produce any relevant documentary evidences before Ld. CIT(A) and the assessee has also not produced any relevant documentary evidences or explanation before the AO.

4. We have heard the Ld. DR and perused the relevant material available on record. Before us also the assessee has chosen not to attend. However, in the interest of justice and fair play we deem it fit to restore the issues to the files of the AO. The AO is directed to decide the issues afresh after affording a reasonable and adequate opportunity of being heard to the assessee and the assessee is directed to attend the assessment proceedings and furnish all necessary details in support of his assessment. **Thus, the grounds of the assessee are allowed for statistical purpose.**

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

6. The order pronounced in the open court on 24.07.2024 after the conclusion of the hearing.

Sd/-
(DR.B.R.R. KUMAR)
ACCOUNTANT MEMBER

NEHA, Sr. PS
Date:-24.07.2024
Copy forwarded to:
1.Appellant
2.Respondent
3.CIT
4.CIT(Appeals)
5.DR: ITAT

Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI