

**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.2404/DEL/2024
(Assessment Year: 2017-18)**

RKP Industry Pvt. Ltd.,
F-228, Gali No.8, F – Block,
Shastri Park, Lalita Park,
Laxmi Nagar,
Delhi – 110 092.

vs.

ITO, Ward 20 (3),
Delhi.

(PAN : AANCS3372F)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Pranav Yadav, Advocate

REVENUE BY : Shri Brij Mohan Singh, Sr. DR

Date of Hearing : 23.07.2024

Date of Order : 26.07.2024

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER

This appeal by the assessee is directed against the order of the Id. CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 27.03.2024 for the assessment year 2017-18.

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

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

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

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

4. 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.

5. 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.3,73,162/- on the account of net profit @ 8% of total turnover, and therefore, the addition made by the AO is liable to be deleted

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.46,90,000/- on the account of alleged unexplained cash credit 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 CIT(A) erred in confirming the addition made by the assessing officer of Rs.90,85,000/- on the account of alleged unexplained cash credit u/s 68 of the Act, and, therefore, the addition made by the AO is liable to be deleted.

8. On the facts and circumstances of the case and in law, the assessing officer erred in rejecting in the books of account by invoking provisions of section 145 of the Act and CIT (A) erred in not holding so.”

3. Brief facts of the case are that in this case, Assessing Officer in an ex-parte order made additions on account of net profit @ 8% of total turnover of Rs.3,73,162/- and alleged unexplained cash credit u/s 68 of the Income-tax Act, 1961 of Rs.46,90,000/- & Rs.90,85,000/-.

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. We 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, 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.

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

Order pronounced in the open court on this 26th day of July, 2024.

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

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

**Dated the 26TH 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.**