

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

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

**ITA No.2029/DEL/2024
(Assessment Year: 2015-16)**

Sandeep,
House No.197, Sunapura,
Sohan Pura, Dhoon, Manikpur,
Greater Noida – 201 306 (Uttar Pradesh).

vs.

ITO, Ward 5(2)(3),
Noida.

(PAN : CNZPS3156F)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Ms. Pallavi, Advocate
REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 24.07.2024
Date of Order : 29.07.2024

ORDER

This appeal by the assessee is directed against the order of the Id. CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 28.02.2024 for the assessment year 2015-16.

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

“1. On the facts and circumstances of the case the Ld. CIT(Appeals) erred in law by passing an ex-parte order (impugned order) without discussing the merits of the case and dismissing the appeal for non-appearance making the impugned order non-est.

2. That in facts and circumstances of the case, the Ld. AO has erred both in law and on facts in passing the impugned assessment order u/s 147 of the Income Tax Act, 1961 (the Act) r/w section 144B of the Act dated 02.03.2023 which is erroneous and not in accordance with law, hence the same is liable to be annulled.

3. That in facts and circumstances of the case, the Ld. AO has erred both in law and on facts in making the addition of Rs.31,11,275/- to the income of the assessee by invoking the provision of section 69 A of the Act and such assessing the income of the assessee at Rs.33,33,505 against the returned income of Rs.2,22,230/-. Hence, addition made by Ld. AO may please be deleted.

4. That in facts and circumstances of the case, the Ld. AO has erred in law in not following the procedure laid down in section 144B of the Act making the impugned assessment order non-est.

5. That in facts and circumstances of the case, the Ld. AO has erred both in law and on facts in not following principles of natural justice making the impugned addition liable to be deleted.

6. That on the facts and circumstances of the case Ld. AO erroneously considered the cash deposits arising from the sales of goods as unexplained u/s 69A of the Act making the addition liable to be deleted.

7. On the facts and circumstances the Ld. AO erred in law and on facts of the case by considering the gift from father of the Appellant as unexplained money u/s 69 A of the Act making the addition liable to be deleted.”

3. Brief facts of the case are that in this case, Assessing Officer made addition on account of income from other sources amounting to Rs.31,11,275/-.

4. Upon assessee's appeal, ld. CIT (A) noted that assessee has not provided any submission, hence he referred to AO's order and also noted that assessee is not interested in prosecuting appeal and confirmed the AO's order.

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 assessee was suffering from various ailments, hence he could not canvass the case properly before the ld. CIT (A). She pleaded that an opportunity may be granted to the assessee in this regard.

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

8. Accordingly, in the interest of justice, I remit the issue to the file of ld. CIT (A). Ld. CIT (A) is directed to pass an order afresh 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 29TH day of July, 2024.

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

**Dated the 29TH 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.**