

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

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

**ITA No.2049/DEL/2024
(Assessment Year: 2017-18)**

Khola Bricks Udyog,
Shri Bhagwan,
S/o Bhoundu Ram,
Berli Kalan (310), Musepur,
Rewari – 123 401 (Haryana).

vs.

ITO, Ward 1,
Rewari.

(PAN : AAJFK0181D)

(APPELLANT)

(RESPONDENT)

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

Date of Hearing : 25.07.2024
Date of Order : 25.07.2024

ORDER

This appeal by the assessee is directed against the order of the ld. CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 17.10.2023 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 ld. CIT (A) erred in passing ex-parte order.

2. On the facts and circumstances of the case and in law, the ld. CIT (A) erred in passing order without providing proper opportunity of being heard.

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

4. On the facts and circumstance of the case and in law, the assessment order passed by the assessing officer is bad-in-law, and without jurisdiction and ld. CIT (A) erred in not holding so.
 5. On the facts and circumstances of the case and in law, the ld. CIT (A) erred in confirming the addition of Rs.23,35,700/- made by the assessing officer on the account of alleged unexplained cash deposits u/s 69A r.w.s 1158BE of the Act.
 6. On the facts and circumstances of the case and in law, the assessing officer erred in initiating penalty proceedings u/s 271AAC of the Income Tax Act, 1961.
 7. On the facts and circumstances of the case and in law, the assessing officer erred in initiating penalty proceedings u/s 272A(1)(d) of the Income Tax Act, 1961.
 8. On the facts and circumstances of the case and in law, the assessing officer erred in charging interest u/s 234A & 234B of the Act.
 9. On the facts and circumstances of the case and in law, the ld. CIT(A) erred in dismissing the appeal in limine.”
3. In this case, in an ex-parte order, Assessing Officer made addition of Rs.23,35,700/-.
 4. Upon assessee’s appeal, ld. CIT (A) noted that assessee has not made any submission before him. He held that assessee is not interested in prosecuting the appeal. Referring to AO’s order, he upheld the same.
 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 submitted that no notice was received from ld. CIT (A). Hence, assessee could not make any representation before

him. He prayed that an opportunity may be granted to the assessee to canvass the case properly.

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 Id. 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 25th day of July, 2024 after the conclusion of the hearing.

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

**Dated the 25th 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.**