

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER**

**ITA No.2067/DEL/2024  
(Assessment Year: 2017-18)**

Anup Bansal,  
3/7, Jai Dev Park,  
Near East Punjabi Bagh,  
New Delhi – 110 026.

vs.

ITO, Ward 44 (2),  
New Delhi.

**(PAN : AJLPB6284F)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Tarandeep Singh, 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 Id. CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 08.01.2024 for the assessment year 2017-18.

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

“1. That on facts and in law the order dated 03rd December 2019 passed by the Assessing Officer {hereinafter referred to as the "AO"} is bad in law and void ab initio.

2. That on facts and in law the impugned order dated 08th January 2024 passed by the Commissioner of Income Tax (Appeals) {hereinafter referred to as the "CIT(A)"} is bad in law and void ab initio.

3. That on facts and in law the AO and CIT(A) have erred in passing their orders ex-parte i.e by violating principals of natural justice.

4. That on facts and in law the CIT(A) has erred upholding an addition to total income of Rs. 13,30,000/- alleging that nature and source of cash deposits remains unexplained.

5. That on facts and in law the AO / CIT(A) have erred in making / upholding the impugned addition premised suspicion, conjectures and surmises.

6. That on facts and in law the AO / CIT(A) have erred in invoking provisions of section 115BBE of the Act.

7. That on facts and in law the levy of interest u/s 234A, 234B and 2340 are bad in law.”

3. In this case, in an order passed under section 144 of the Income-tax Act, 1961, Assessing Officer made addition of Rs.13,30,000/- on account of cash deposit in bank.

4. Upon assessee's appeal, ld. CIT (A) noted that there is no compliance to the notices. He proceeded to uphold 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 stated that there were genuine reasons for which assessee could not canvass the case properly before the AO. As regards ld. CIT (A), the ld. Counsel for the assessee submitted that the notice remained on the portal and it was never received by the assessee, hence he prayed that opportunity may be granted to the assessee to canvass the case properly.

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

8. Accordingly, in the interest of justice, I remit the issue to the file of AO. AO 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 25<sup>th</sup> day of July, 2024 after the conclusion of the hearing.**

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

**Dated the 25<sup>th</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.**