

**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.778/Del/2024
Assessment Year: 2012-13

Tanu Verma C-64, Vivek Vihar, Delhi-110085 PAN No.AAGPV7590L	Vs.	ITO Ward- 58(6) New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Sh.V. Rajkumar, Advocate
Respondent by	Sh. Amit Katoch, Sr. DR

Date of hearing:	30/07/2024
Date of Pronouncement:	07/08/2024

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 23.11.2023 pertaining to A.Y. 2012-13 and arises out of the assessment order dated 23.12.2019 under section 144/148 of the Income Tax Act 1961 [hereinafter referred as 'the Act'].

2. The brief facts of the case are that the assessee is an individual. The case was selected for scrutiny u/s.148 of the IT Act, 1961. On verification from ITD/E-filing portal, it is seen that the assessee has filed its return of income for the A.Y.2012-13 on 25.09.2012 declaring total income of Rs.19,08,625/-. The Assessing Officer has made the addition on account of unexplained expenditure u/s.69C. Since there was no compliance from the side of the assessee before the CIT(A), therefore, the Ld. CIT(A) in the ex-parte order passed by him dismissed the appeal for the year under consideration.

3. Aggrieved by the order passed by AO, the assessee filed the appeal before CIT(A) but the Ld. CIT(A) dismissed the appeal ex-parte against which this appeal has been filed before us.

4. The Ld. Counsel for the assessee submitted that the order impugned of the Ld. CIT(A) has been passed in violation of natural justice, the assessee has not been provided with opportunity of being heard and the Appeal has been dismissed by the Ld. CIT(A) without deciding issues on the merit, therefore, sought for intervention of this Tribunal.

5. Per contra the DR relied on the orders of the lower authorities and sought for dismissal of the Appeal filed by the assessee.

6. We have heard both the parties and perused the relevant material available on record. However, in the interest of justice and fair play we deem it fit to restore the issues to the files of the Ld. CIT(A). The CIT(A) 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.**

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

8. The order pronounced in the open court on 07.08.2024 after the conclusion of the hearing.

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

NEHA, Sr. PS
Date:-07.08.2024
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