

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F', NEW DELHI**

**BEFORE SH. S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.1548Del/2024
Assessment Year: 2013-14

Robin Gupta 239, Kartra Pedan, Khari Baoli, Tilak Bazar, Delhi-110006 PAN No.AAHPG3897L	Vs.	DCIT Jhandewalan Extension New Delhi
(APPELLANT)		(RESPONDENT)

ITA No.1549/Del/2024
Assessment Year: 2014-15

Robin Gupta 239, Kartra Pedan, Khari Baoli, Tilak Bazar, Delhi-110006 PAN No.AAHPG3897L	Vs.	DCIT Jhandewalan Extension New Delhi
(APPELLANT)		(RESPONDENT)

ITA No.1550/Del/2024
Assessment Year: 2015-16

Robin Gupta 239, Kartra Pedan, Khari Baoli, Tilak Bazar, Delhi-110006 PAN No.AAHPG3897L	Vs.	DCIT Jhandewalan Extension New Delhi
(APPELLANT)		(RESPONDENT)

ITA No.1551/Del/2024
Assessment Year: 2016-17

Robin Gupta 239, Kartra Pedan, Khari Baoli, Tilak Bazar, Delhi-110006 PAN No.AAHPG3897L	Vs.	DCIT Jhandewalan Extension New Delhi
(APPELLANT)		(RESPONDENT)

ITA No.1552/Del/2024
Assessment Year: 2018-19

Robin Gupta 239, Kartra Pedan, Khari Baoli, Tilak Bazar, Delhi-110006 PAN No.AAHPG3897L	Vs.	DCIT Jhandewalan Extension New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Nirbhay Mehta, Advocate Sh. Anup Mehta, CA Ms. Vanshika, Advocate Sh. Ashwani Gupta, CA
Respondent by	Sh. P.N. Barnwal, CIT DR

Date of hearing:	06/08/2024
Date of Pronouncement:	13/08/2024

ORDER

PER SUDHIR KUMAR, JM:

The above captioned appeals by the assessee are directed against the order of the CIT(Appeals)/National Faceless Appeal Centre, Delhi [hereinafter referred to as “NFAC”] pertaining to A.Ys. 2013-14 to 2016-17 and 2018-19 arises out of the

assessment order dated 19.05.2021 under section 153A of the Income Tax Act 1961 [hereinafter referred as 'the Act'].

2. The brief facts of the case are that a search and seizure operation u/s. 132 of the Income Tax Act was conducted on 31.10.2018 on M/s. Sandeep Chemicals Group (sole proprietorship Robin Gupta), subsequently a warrant of authorization for search was issued in the name of the assessee for business premises. The Assessing Officer has made the addition on account of unexplained expenditure u/s.69C.

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

4. The Ld. Counsel for the assessee submitted that the impugned order 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 appeals have been dismissed by the Ld. CIT(A) without deciding 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 appeals 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 Ld.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 proceedings and furnish all necessary details in support of his assessment. **Thus, the grounds of the respective appeals filed by the assessee are allowed for statistical purpose.**

7. In the result, the appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 13.08.2024.

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

NEHA, Sr. PS
Date:-13.08.2024
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