

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "H", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,
AND
SHRI SUDHIR PAREEK, JUDICIAL MEMBER

I.T.A. Nos. 2919 & 2920/DEL/2023		
A.Yrs.: 2013-14 & 2014-15		
M/S WOODCRAFT FURNITURE, PLOT NO. 59, WHS, KIRTI NAGAR, NEW DELHI – 110 015 (PAN: AAAPW0621K)	VS	INCOME TAX OFFICER, WARD 49(1), NEW DELHI
(ASSESSEE)		(RESPONDENT)

Assessee by : Sh. Ajit Gandhi, CA
Department by : Shri Amit Katoch, Sr. DR

Date of hearing : 14.08.2024
Date of pronouncement : 20.08.2024

ORDER

PER SHAMIM YAHYA, AM :

The Assessee has filed these appeals against the separate Orders dated 17.8.2023 & 14.8.2023 passed by the Ld. Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi relating to assessment years 2013-14 & 2014-15 respectively. Since common Ground has been argued in both the appeals of the Assessee, therefore, for the sake of convenience, the appeals are disposing of by passing a common order, by dealing with the facts of ITA No. 2920/Del/2023 (AY 2014-15) and the decision thereof will apply *mutatis mutandis* to other Assessee's Appeal No. 2919/Del/2023 (AY 2013-14). The solitary common Ground argued in both the appeals read as under:-

“The order passed u/s. 250 by the Commissioner of Income Tax (Appeals) Income Tax Department, National Faceless Appeal Centre (NFAC), Delhi is without granting proper opportunity to the appellant therefore is in violation of principles of natural justice.”

2. Briefly stated, facts are that the assessee is in the business of manufacture and trading of furniture. The assessee filed its return of income on 29.9.2017 declaring total income at Rs. 8,32,589/-. AO made the total additions of Rs. 72,54,241/- by computing total income at Rs. 80,86,830/- vide assessment order dated 30.12.2016.

2.1 Aggrieved with the aforesaid order of the Assessing Officer, assessee preferred appeal before the Ld. CIT(A). Upon assessee's appeal, Ld. CIT(A)/NFAC, noted that no detail has been filed by the assessee, hence, he confirmed the additions.

3. Against the aforesaid order of the Ld. CIT(A)/NFAC, Assessee is in appeal before us.

4. We have heard both the parties and perused the records. Ld. Counsel for the assessee prayed that the earlier counsel was very ill, hence, proper submissions could not be made before the lower authorities, which lead to the additions. Therefore, he submitted that now the assessee wishes to canvass the case properly and accordingly prayed that an opportunity may be given to the assessee to canvass assessee's case before the Assessing Officer, by remitting back the issues in dispute to the file of the Assessing Officer to decide the same afresh. He also undertook that he will appear before the revenue authorities to present the case appropriately.

5. Per contra, Ld. DR did not have much opposition to the aforesaid proposition of the Ld. AR.

6. After hearing rival contentions and perusing the materials on record, in view of the aforesaid factual matrix and in the interest of justice, we remit back

the issues to the file of the Assessing Officer with the directions to complete the assessment *de novo*, after giving adequate opportunity of being heard to the assessee. In the result, the ITA No. 2920/Del/2023 (AY 2014-15) stands allowed for statistical purposes.

7. Following the consistent view as taken in Assessee's ITA No. 2920/Del/2023 (AY 2014-15) as aforesaid, the other Assessee's ITA No. 2919/Del/2023 (AY 2013-14) also stands allowed for statistical purposes.

8. In the result, both the Appeals filed by the Assessee are allowed for statistical purposes.

Order pronounced in the Open Court on 20/08/2024.

Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

SRB

Copy forwarded to:-

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar