

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

**BEFORE,
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No.1680/Del/2024
(ASSESSMENT YEAR 2018-19)**

Surender Kumar Bansal 3/10, Amar Park Rohtak Road Delhi-110035 PAN:AAMPB 0887G	Vs.	Income Tax Officer Ward-51(1) Delhi
(Appellant)		(Respondent)

Assessee by	Shri Gurjeet Singh, CA
Respondent by	Shri Munish Rajani, Sr. DR

Date of Hearing	12/08/2024
Date of Pronouncement	22/08/2024

ORDER

PER VIMAL KUMAR, JM:

1. This appeal of the Assessee arises out of the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) Delhi, [hereinafter referred to as 'Ld. CIT(A)'] dated 23/02/2024 against the order passed by Income Tax Officer, (hereinafter referred to as the 'Ld. AO') u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') on 13/09/2021.

2. The assessee has raised the following grounds of appeal:-

“1. Because the action for initiation, continuation and conclusion of assessment proceedings u/s 143(3) at an amount of Rs.2,61,32,200/- is being challenged on facts and law.

2. Because the action of CIT(A)-NFAC is being challenged on facts and law for not providing reasonable opportunity of being heard. The assessment order being passed is in violation of the principle of natural justice and without giving adequate time and opportunity to the appellant to present the case.

3. Because the action for addition of loan received amounting Rs.1,00,000/- u/s 68 of the Act is being challenged on facts and law while all parameters for the provision of law required by assessee fulfilled as revealed in findings from acquiescence by silence.

4. Because the action is being challenged on facts and law for making disallowance of interest u/s 24(b) of the Act amounting Rs. 10,96,358/- whereas per assessee interest u/s 24(b) is allowable on accrual basis and not on payment basis.

5. Because the action for addition of unexplained investment amounting Rs. 2,40,00,000/- u/s 69 of the Act is being challenged on facts and law overlooking the submissions filed by assessee on various dates.

6. Because the action for addition of unexplained investment amounting Rs. 2,40,00,000/-u/s 69 of the Act is being challenged on facts and law while all parameters for the provision of law required by assessee fulfilled.

7. Because the action is being challenged since the addition of unexplained investment amounting Rs. 2,40,00,000/- u/s 69 of the Act has been made without making proper investigation from the other parties whereby assessee has discharged the onus by providing all relevant documents.

8. For any consequential relief and/or legal claim arising out of this appeal and for any addition, deletion, amendment and modification in the grounds of appeal before the disposal of the same in the interest of substantial justice to the assessee.”

3. At the time of hearing, the Ld. Counsel for the assessee submitted that Ld. CIT(A) passed ex parte order without providing adequate opportunity of being heard to the assessee, therefore,

considering the additions/disallowance made by the Assessing Officer, the Ld. Counsel for the assessee prayed that the matter may be restored to the file of the Ld. CIT(A).

4. The Ld. Departmental Representative (DR) has no objection in remitting the matter back to the file of the Ld. CIT(A).

5. Considered the rival submissions and material placed on record, on a perusal of the Ld. CIT(A) order, we find that even though the Ld.CIT(A) provided opportunity on several occasions assessee could not appear or utilized the opportunities. Considering the totality of facts and submissions of the Ld. AR and keeping in view the additions/disallowance made by the Assessing Officer, we are of the opinion that assessee should be given one more opportunity of being heard. Hence, the matter is restored to the file of file of Ld. CIT(A) for *de novo* adjudication in accordance with law.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 22nd August, 2024.

Sd/-

Sd/-

(S.RIFAUR RAHMAN) **(VIMAL KUMAR)**
ACCOUNTANT MEMBER **JUDICIAL MEMBER**

Dated: 22/08/2024

Pk/sps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT

4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI