

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

**BEFORE SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
and
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA No.2189/DEL/2024
(Assessment Year: 2017-18)**

Sushil Kapoor,
102, Arjun Nagar,
New Delhi – 110 029.

(PAN : ADSPK2756J)
(APPELLANT)

vs.

ITO, Ward 29 (4),
Delhi.

(RESPONDENT)

ASSESSEE BY : Shri Maneesh Upneja, CA
Shri Baldev Raj, CA

REVENUE BY : Shri Vipul Kashyap, Sr. DR

Date of Hearing : 20.08.2024

Date of Order : 23.08.2024

ORDER

PER S.RIFAUR RAHMAN,AM:

The assessee has filed appeal against the order of the Learned Commissioner of Income Tax (Appeals), Delhi [“Ld. CIT(A)”, for short]/National Faceless Appeal Centre (NFAC) dated 12.04.2024 for the Assessment Year 2017-18.

2. At the time of hearing, ld. AR for the assessee brought to our notice that the Assessing Officer passed the order ex-parte and the ld. CIT (A) decided the issue against the assessee by observing that assessee has not pursued the appeal despite being granted several opportunities and the details are given in the first appellate order by relying on several decisions and dismissed the appeal in limine. He submitted that ld. CIT (A) has not decided the issue on merit and prayed that this issue may be

remitted back to the Assessing Officer with the prayer to give an opportunity of being heard to the assessee. He submitted that there are reasons for assessee for not appearing before the Assessing Officer/ first appellate authority.

3. On the other hand, ld. DR for the Revenue objected to the submissions of the ld. counsel for the assessee and submitted that assessee has not utilised several opportunities granted by ld. CIT (A).). Even before the Assessing officer, assessee has not made proper submissions.

4. Considered the rival submissions and material placed on record. We observe that the addition of Rs.68,50,000/- under section 69A read with section 115BBE of the Income-tax Act, 1961 was made by the Assessing Officer which was sustained by the ld. CIT (A) and both the authorities have passed the orders ex-parte. In our considered view and in the interest of justice, we direct Assessing Officer to consider the documentary evidences and also give an opportunity of being heard to the assessee and then decide the matter on merit as per law. We also direct assessee to make proper submissions and appear before the Assessing Officer on the date of hearing and cooperate with the tax authorities. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on this 23rd day of August, 2024.

Sd/-

sd/-

**(SUDHIR PAREEK)
JUDICIAL MEMBER**

**(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Dated: 23.08.2024/TS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals).
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI