

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

Before Sh. C. N. Prasad, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 2027/Del/2024 : Asstt. Year : 2017-18

Anuj Kumar Goel, C/o CA Vaibhav Goel 75, Navyug Market, 1 st Floor, Ghaziabad, Uttar Pradesh-201001	Vs.	Income Tax Officer, Ward-5(1)(1), Gautam Budh Nagar, Uttar Pradesh-201301
(APPELLANT)		(RESPONDENT)
PAN No. AJSPG1042M		

Assessee by : Sh. Vaibhav Goel, CA

Revenue by : Sh. Kanv Bali, Sr. DR

Date of Hearing: 27.08.2024

Date of Pronouncement: 28.08.2024

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of National Faceless Appeal Centre (NFAC), Delhi dated 13.09.2022.

2. At the outset, both the parties fairly submitted that the Assessing Officer could not examine the evidences in details so as to arrive at a correct decision. Both the parties fairly submitted that the case may be remanded to the file of the AO for examination of the evidences afresh with regard to the cash deposits made as the assessee is a "Bank Mitra" who was depositing the cash in his account for his clients and in turn remitting them to the respective accounts of the account holders.

3. On going through the record, we are of the considered opinion that no prejudice would be caused to the revenue if an opportunity of being heard is given to the assessee to represent his case rightly before the Assessing Officer. Hence, the matter is being remanded to the Assessing Officer for passing an order afresh after given an opportunity of being heard to the assessee and the assessee shall not mis-use the opportunity given and shall promptly comply to the notices issued from time to time.

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

Order Pronounced in the Open Court on 28/08/2024.

Sd/-

(C. N. Prasad)
Judicial Member

Dated: 28/08/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR