

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एसएमसी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य
IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आअसं . 2203/दिल्ली/2023 (नि . व. 2011-12)
ITA No.2203/DEL/2023 (A.Y.2011-12)

Apni Sahkari Awasth Samiti Ltd.,
Plot No. 111, Golf Vista Apartments,
Sector-Alpha-2, Greater Noida,
Uttar Pradesh 201306
PAN: AABAA-5581-G

..... अपीलार्थी / Appellant

बनाम Vs.

Income Tax Officer,
Ward-1(1), Noida
Uttar Pradesh

..... प्रतिवादी / Respondent

अपीलार्थी द्वारा / Appellant by : None
प्रतिवादीद्वारा / Respondent by : Ms. Shivani Bansal, Sr. DR
सुनवाई की तिथि / Date of hearing : 12/09/2024
घोषणा की तिथि / Date of pronouncement : 12/09/2024

आदेश / ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 13.06.2023, for Assessment Year 2011-12.

2. An examination of appeal file reveals that appeal was first listed for hearing on 27.09.2023. None appeared to represent the assessee. A fresh notice was issued to the assessee through RPAD as well as email for 01.11.2023. On the said date, again none appeared to represent the assessee. The appeal was adjourned to 04.12.2023, and fresh notice was issued to the assessee through RPAD. On

04.12.2023, on the written request of the assessee appeal was adjourned to 03.01.2024. On 03.01.2024 appeal was adjourned to 12.02.2024. On the said date one Shri Satyajeet Goel, Advocate appeared on behalf of the assessee and filed an application for admission of additional evidences. Thereafter, appeal was adjourned to 09.04.2024. Again none appeared to represent the assessee. On account of non appearance of anyone from assessee's side, appeal was adjourned to 26.06.2024. On the said date, for similar reason appeal was adjourned to today i.e. 12.09.2024. On eight dates out of nine fixed for hearings, the assessee remained unrepresented. Hence, this appeal is taken up for hearing with the assistance of Id. DR and on the basis on documents already on record.

3. Ms. Shivani Bansal, representing the department vehemently defended the impugned order and prayed for dismissing appeal of the assessee. The Id.DR submitted that the assessee has been non cooperative before the AO and CIT(A) as well.

4. Submissions made by Id. DR heard and order of the authorities below examined. The assessment for AY 2011-12 was reopened on the basis of AIR information. Notice u/s. 148 of the Act was issued to the assessee. The assessee did not respond to the said notice. Thereafter multiple notices u/s. 142(1) of the Act were issued to the assessee, but the assessee remained unresponsive. The Assessing Officer completed the assessment u/s. 144 of the Act. The AO made addition of Rs. 33,94,100/- on account of cash deposits in saving bank account during Financial Year 2010-11, that is the period relevant to assessment year under appeal. Aggrieved by the assessment order dated 14.12.2018 passed u/s. 144 r.w.s

147 of the Act, the assessee filed appeal before the CIT(A). In First Appellate proceedings, again the assessee failed to respond to the notices issued on 24.04.2023 and 30.05.2023. The CIT(A) in the absence of any contrary material upheld the addition made by AO and dismissed appeal of the assessee.

5. A perusal of assessment order and the order of CITA() show that notices were issued to the assessee but is it not emanating from the orders of authorities below that the said notices were served on the assessee. Taking into consideration entire facts of the case, I deem it appropriate to grant one more opportunity to the assessee. The appeal of assessee is restored to CITA() for *denovo* adjudication. The CIT(A) shall grant reasonable opportunity of hearing to the assessee before deciding appeal, in accordance with law.

6. The assessee is directed to respond to the notice served by the CIT(A), without fail.

7. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on Thursday the 12th day of September, 2024.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 12/09/2024

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि. , दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI