

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'B': NEW DELHI  
BEFORE  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No. 3677/Del/2023, A.Y.2017-18)**

Hari Babu C-4, Aurangzeb Road, Central Delhi Delhi: 110001 PAN : ANQPB9380F	Vs.	Income Tax Officer, Ward 60(4), Delhi, New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Sh. Lalit Mohan, CA and Ms. Monika Aggarwal, Adv.
Respondent by	Shri Narpat Singh, Sr. DR

Date of Hearing	07/10/2024
Date of Pronouncement	09/10/2024

**ORDER**

**PER YOGESH KUMAR U.S., JM :**

This appeal is filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) ["Ld. CIT(A)", for short], dated 26/10/2023 for the Assessment Year 2017-18.

2. Brief facts of the case are that the assessee filed return of income declaring total income of Rs. 3,96,670/-. The case was selected for scrutiny and notice under section 143(2) and 142(1) of the Income Tax Act, 1961

(hereinafter referred to as 'the Act') were issued. An assessment order came to be passed by treating an amount of Rs. 1,09,45,000/- as unexplained money under section 69A of the Act vide assessment order dated 28.12.2019. As against the assessment order dated 28.12.2019, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 26.10.2023, dismissed the appeal filed by the assessee *ex-parte* which is under challenge before us by the assessee.

3. The Ld. Counsel for the assessee submitted that the order impugned passed by the Ld. CIT(A) is against to the principles of natural justice, therefore, sought for remanding the matter to the file of the Ld. CIT(A) for fresh adjudication.

3.1 Per contra, Ld. DR submitted that sufficient opportunities have been given to the assessee, but the assessee failed to avail the same before the Ld. CIT(A) for which the assessee cannot find fault with the order of the Ld. CIT(A). By relying on the order of the Ld. CIT(A), Ld. DR sought for dismissal of the appeal of the Assessee.

4. We have heard the parties and perused the material. The Ld. CIT(A) before passing the order impugned has issued three notices. Ultimately the order impugned came to be passed on 26.10.2023 *ex-parte* wherein the Ld. CIT(A) except citing the entire provision of Section 69A of the Act and certain judgments, not discussed the case on merit and not decided the grounds of Appeal of the assessee. Considering the fact that the order of Ld.

CIT(A) has been passed ex parte without deciding the appeal of the assessee on merit, we remand the issue to the file of the Ld. CIT (A) for de-novo adjudication of the appeal. Accordingly, the Ground of appeal No. 1 of the assessee is partly allowed. Since we have restored the appeal to the file of the CIT(A), other grounds of appeal on merits requires no adjudication.

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

Order pronounced in open Court on 9th October, 2024

Sd/-  
**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Dated:09/10/2024  
*Binita, Sr. PS*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI