

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "H", NEW DELHI**

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

**ITA No.3761/DEL/2023  
(Assessment Year: 2012-13)**

Anshu Vashisth,  
House No. 360, Sector 21-B,  
Faridabad – 121 001 (Haryana).

vs.

ITO, Ward-1(1),  
Faridabad

**(PAN: ADHPV1521B)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Deepanshu Singla, CA  
Shri Ankit, Advocate  
REVENUE BY : Shri B.S. Anand, Sr. DR.

Date of Hearing : 05.09.2024

Date of Order : 05.09.2024

**ORDER**

**PER S. RIFAUR RAHMAN, AM :**

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. CIT (A)] dated 27.10.2023 for the Assessment Year 2012-13.

2. Briefly stated the facts are, the AO was in possession of an information from the Investigation Wing, Faridabad that the assessee had obtained accommodation entry of bogus sales/purchase from proprietorship firms, namely, M/s Jai Shiv Enterprises, M/s Shiv Shakti Enterprises, M/s P.S Enterprises, M/s Lalit Enterprises, M/s Nisha Traders, M/s P.K Enterprises, M/s Global Trading Company, M/s Sahil Industries, M/s Kashyap Trading Company, M/s Jagdamba Enterprises & M/s Shivam Trading of Sh. Dalip Kumar during the F.Y. 2011-12. During the course of enquiry made by the Investigation Wing, Faridabad, it was found that Shri Dalip Kumar was engaged in providing accommodation entries through bogus sale bills of his proprietorship firms in lieu of cheque credited in its bank account and equivalent cash after commission on account of accommodation entries returned back to the assessee or vice versa. As per AO, the assessee has been identified as one such beneficiaries who has received accommodation entry of Rs.72,50,000/- through these concerns during the F.Y 2011-12 relevant to A.Y. 2012-13. On the basis of information available, the AO reopened the assessment by issue of notice u/s 148 with prior approval of Pr.CIT, Faridabad. Several statutory notices were issued by the AO during the assessment proceedings. The assessee, in response, filed her submissions which did not find favour with the AO. The AO was of the view that the assessee had failed to discharge its onus to prove the genuineness of transactions. The AO held that the assessee had brought her

own unaccounted income to her bank account through banking channel and therefore, treated it as unexplained credit u/s 68 of the Act, added it to the total income of the assessee. Against the action of the AO, assessee preferred appeal before the Id. CIT(A), who vide his impugned order dated 27.10.2023 dismissed the appeal of the assessee.

3. Aggrieved, assessee is an appeal before us raising following grounds of appeal:-

*“1. That on the facts, and in the circumstances of the case and in Law, the CIT(A), NFAC, Delhi [here in after referred as CIT(A)] erred in confirming the demand of Rs. 4287550/- raised by the ITO, Ward 1(1), Faridabad [AO] for the A.Y.2012-13 . As such the appellant prays for deletion of the demand in full.*

*2. That on the facts, and in the circumstances of the case and in Law, the CIT(A) erred in not going through the ground of appeal regarding the validity of issue of notice u/s 148 of the Income tax act, 1961 which was illegal and against the provisions of the Act, being void ab initio.*

*3. That on the facts and in the circumstances of the case and in Law, the CIT(A) further ignored that the Ld, Assessing Officer has not quashed the objections raised against the notice issued u/s 148 by a speaking order passed against it which is bad in law. That Ld. Assessing officer has erred in law and on facts in making the addition on account of transaction done with M/s Shiv Shakti Enterprises of Rs.72,50,000/- ignoring the facts that name of M/s Shiv Shakti Enterprises is not mentioned by the Ld. Assessing officer in the reason for issuance of notice u/s. 148 of the Income Tax Act, 1961 provided and the Show cause notice issued on 10.12.2019 which is not as per the provisions of section 148 of the act for issuance of the notice and is bad in law and liable to be deleted.”*

3. *That on the facts, and in the circumstances of the case and in Law, the CIT(A) erred in confirming the addition made by the AO of Rs. 72,50,000 u/s.68 of the Income Tax Act 1961, on account of amount received by appellant from M/s Shiv Shakti Enterprises which was controlled by the alleged entry provider ignoring the facts in actuality appellant has paid the amount of Rs.72,50,000/- to M/s Shiv Shakti Enterprises against purchase made from them but Ld Assessing Officer added Rs.72,50,000/- u/s 68 of the Act on account of amount received from M/s Shiv Shakti Enterprises treated it as unexplained credit u/s68, ignoring the facts of case, reason for opening of the case and passed the order in haste, thus appellant prays for deletion of Rs.72,50,000/- in full.*
4. At the time of hearing, Ld. AR for the assessee has submitted that proper opportunity was not granted to the assessee to substantiate her case before the lower authorities. He submitted that ld. CIT (A) observed that assessee has not controverted the findings of the AO supported by proper evidence and further held that the assessee did not file any submissions supported by proper evidence alongwith a petition under Rule 46A for admission of evidence in the appellate proceedings. Ld. AR submitted that the assessee could not file the relevant information before lower authorities and an opportunity may be granted to file relevant information and sustaining the addition without proper investigation and relying on third party information without giving proper opportunity is against the natural justice. He prayed that the issue may be remitted back to JAO for fresh hearing.
5. Ld. DR for the Revenue relied upon the orders of the authorities below.

6. In view of the factual matrix and nature of addition made by the Assessing Officer, for the sake of complete justice, we deem it fit and proper to remit back the issues in dispute to the file of the JAO with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee.

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

**Order pronounced in the open court on this 5<sup>th</sup> day of September, 2024.**

Sd/-  
**(SUDHIR KUMAR)**  
**JUDICIAL MEMBER**

sd/-  
**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

**Dated : 05.09.2024**  
**TS**

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**