

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "B", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,

AND

SHRI SUDHIR PAREEK, JUDICIAL MEMBER

	ITA NO. 1076/Del/2024		
	A.Y.R. : 2012-13		
FARYAD ALI, C/O SANJEEV ANAND AND ASSOCIATES, 136, NAVYUG MARKET, GHAZIABAD, UP-201001 (PAN: AMAPA2890A)	VS.	INCOME TAX OFFICER, WARD 1(2), CGO COMPLEX, HAPUR CHUNGI, GHAZIABAD - 201002	
(APPELLANT)		(RESPONDENT)	

Appellant by : Shri Sumit Gupta, CA
Respondent by : Ms. Harpreet Kaur, Sr. DR.

Date of hearing : 24.10.2024
Date of pronouncement : 28.10.2024

ORDER

PER SHAMIM YAHYA, AM :

The Assessee has filed the instant Appeal against the Order of the Ld. CIT(Appeal)/NFAC, Delhi dated 07.06.2023, relating to assessment year 2012-13.

2. In this case AO has passed the assessment order u/s. 144 r.w.s. 147 of the Act on 26.10.2018 by making addition of Rs. 98,56,053/- being unexplained deposits in the bank account. Upon assessee's appeal, Ld. CIT(A) dismissed the appeal of the assessee for non-prosecution.

3. Against the above order of the Ld. CIT(A), assessee is in appeal before us.

4. At the time of hearing, Ld. Counsel for the assessee prayed that assessee may be granted one more opportunity to properly canvass the appeal, as assessee has not been able to pursue the matter with the lower authorities in a proper manner.

5. Per contra, Ld. DR did not have any objection to the aforesaid proposition made by the Ld. AR for the assessee.

6. After considering the aforesaid, we are of the considered view, that interest of justice will be served, if the issues in dispute are remitted back to the file of the AO with the directions to consider the same afresh and pass a speaking order, after giving adequate opportunity of being heard to the assessee. We hold and direct accordingly.

7. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced on 28/10/2024.

Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

SRB

Copy forwarded to:-

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar