

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G", NEW DELHI
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,
AND
SHRI YOGESH KUMAR US, JUDICIAL MEMBER

	ITA NO. 1001/Del/2024	
	A.Y.R. : 2017-18	
Sunil Kumar Kukreja, House No. 10A, Rajiv Nagar, Hisar Haryana – 125001 (PAN:BCOPK6853N)	VS.	INCOME TAX OFFICER, WARD-4, HISAR HARYANA
(APPELLANT)		(RESPONDENT)

Appellant by : Shri Lalit Mohan, CA
Respondent by : Ms. Shashi Kajle, Sr. DR.

Date of hearing : 28.10.2024
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 04.01.2024, relating to assessment year 2017-18 on the following grounds:-

1. Ld. CIT(A) erred in upholding the validity of order dated 30.12.2019 u/s. 144 of the Act, which is without jurisdiction.
2. Ld. CIT(A) erred in confirming the order u/s. 144 of the Act passed by the AO, Ward-4, Hisar regarding addition of Rs. 32,80,000/- u/s. 68 of the Act, on account of cash deposited in bank during demonetization period between 9.11.2016 to 30.12.2016 and addition of Rs. 21,69,767/-

(without section), by applying GP rate 1% of Rs. 21,67,76,709/- regarding credit entries in bank accounts.

3. Ld. CIT(A) erred in confirming the order u/s. 144 of the Act, passed by the AO- Ward -4 Hisar without affording proper opportunity and without service of notice as per rule 127 of the Income Tax Rules, issued by AO and by CIT(A).
4. Ld. CIT(A) erred in confirming the order u/s. 144 of the Act, passed by AO-Ward 4, Hisar without issue / service of appropriate show cause notice by AO, as per instruction no. 20/2015 dated 29.12.2015 issued by CBDT.
5. Ld. CIT(A) erred in confirming the order u/s. 144 of the Act, passed by the AO, Ward 4, Hisar, without considering the reply by the AO and without considering the grounds of appeal by the Ld. CIT(A).
6. Ld. CIT(A) erred in confirming the order u/s. 144 of the Act, passed by the AO, Ward-4, Hisar, without service of notice u/s. 142(1) dated 12.12.2017 and without service of notice u/s. 148 of the Act.

2. The brief facts of the case are that AO made the addition of Rs. 32,80,000/- u/s. 68 of the Act on account of cash deposits during the demonetization period. No representation from the Assessee was made before the AO, hence, AO passed the order u/s. 144 of the Act.

3. Against the above order, assessee appealed before the Ld. CIT(A), who dismissed the assessee's appeal for non-prosecution.

4. Against the Ld. CIT(A)'s order, assessee is in appeal before us.

5. At the time of hearing, Ld. Counsel for the assessee prayed that since assessee was not represented before the AO as well as CIT(A), hence, he pleaded that an opportunity may be granted to the assessee before the AO to canvass his case.

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

7. 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 decide the same afresh, after giving adequate opportunity of being heard to the assessee. We hold and direct accordingly.

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

Order pronounced on 28/10/2024.

Sd/-
(YOGESH KUMAR US)
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