

**THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No. 2194/Del/2024  
(Assessment Year 2012-13)**

Jaya Devi 136, C/o Sanjeev Anand and Associates, Navyug Market, Uttar Pradesh-201001	Vs.	Income Tax Officer, Ward 1(3), Room No. 206, 2 <sup>nd</sup> Floor, CGO Complex-1, Hapur Chungi-201002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AMSPJ6971B		
Appellant	..	Respondent

Appellant by :	Sh. Sumit Gupta, CA
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	24.10.2024
Date of Pronouncement	29.10.2024

**ORDER**

**PER MADHUMITA ROY, JM:**

The instant appeal filed by the assessee is directed against the order dated 22.09.2023 passed by the CIT(A) National Faceless Appeal Centre (NFAC), Delhi, arising out of the Assessment order dated 24.10.2019 passed by the ITO, Ward-2(1)(3) Ghaziabad, Under Section 144/147 of the Income Tax Act (hereinafter referred to as ‘the Act’) for Assessment Year 2012-13.

2. At the time of hearing of the instant appeal, it was submitted by the Learned AR appearing for the assessee that she could not appear before the authorities below and hence assessment was finalized upon making

addition of Rs.37,92,000/- under Section 50 of the Income Tax Act, 1961 as unexplained capital gain.

3. Ld. CIT(Appeals), in fact, did not give any chance to the assessee to represent its case before him, which has not been controverted by the Learned DR with all his fairness. Hence, keeping in view the principles of fair play, in my considered opinion, the assessee be given a further opportunity of being heard before the authorities below to represent its case effectively. The issue is, therefore, set aside to the file of the Learned Assessing Officer for his consideration afresh on merit upon granting an opportunity of being heard to the assessee and upon considering the relevant material on record and also upon considering the evidence which the assessee may chose to file at the time of hearing of the matter and to pass a reasoned order.

4. The assessee's appeal is, thus, allowed for statistical purposes.

Order pronounced in the open court on 29.10.2024

Sd/-  
(Madhumita Roy )  
JUDICIAL MEMBER

Dated 29.10.2024

PS: Rohit

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI