

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'SMC' NEW DELHI  
BEFORE MS MADHUMITA ROY, JUDICIAL MEMBER**

ITA No. 63/DEL/2024  
Assessment Year: 2010-11

|  |            |  |
|--|------------|--|
| MIHIR BHOJ POST<br>GRADUATE COLLEGE, C/O<br>SANJEEV ANAND AND<br>ASSOCIATES, 136, NAVYUG<br>MARKET, UTTAR PRADESH-<br>201001 | <b>Vs.</b> | INCOME TAX OFFICER<br>EXEMPTION WARD,<br>GHAZIABAD |
| <b>PAN :AAAJM0461D</b>   |            |  |
| <b>(Appellant)</b>   |            | <b>(Respondent)</b>                                |

|               |  |
|---------------|--|
| Assessee by   | Shri Somil Aggarwal, Advocate and Shri<br>Deepesh Garg, Advocate |
| Department by | Shri Sanjay Kumar, SR, DR  |

|                       |            |
|-----------------------|------------|
| Date of hearing       | 23.10.2024 |
| Date of pronouncement | 07.11.2024 |

**ORDER**

**PER MADHUMITA ROY, JUDICIAL MEMBER**

The instant appeal filed by the assessee is directed against an order dated 22.11.2023 passed by Learned Commissioner of Income Tax (Appeals) National Faceless Appeal Centre(NFAC), New Delhi, arising out of the order dated 22.12.2017 passed by the Income Tax Officer(Exemption) Ghaziabad, whereby and whereunder the addition to the tune of Rs. 34,81,180/- on

account of unexplained cash deposit made by the Assessing Officer has been confirmed.

2. The assessee before us, filed an application for additional evidences before the Learned CIT(A) under Rule 46A of the Act. As the assessee was given sufficient opportunity by the Assessing Officer to explain its case, notice under section 142(1) of the Act was issued on several occasions followed by show cause notice dated 09.10.2017, the assessee did not file the return of income nor made sufficient compliance, the Learned CIT(A) rejected the application for admission of additional evidences under Rule 46A of the Act.

3. Under this facts and circumstances of the matter, the Learned counsel appearing for the assessee submitted before us that the additional evidence filed before the CIT(A) goes to the root of the matter, required to be considered for appropriate adjudication of the issue involved therein and the same be admitted by the Bench. Such submissions has not been controverted by the Learned DR with all his fairness.

4. Having heard the Learned Counsel appearing for the parties, having regard to the facts and circumstances of the case

as the assessee could not prepare the details in time and thus not been able to place though called upon to produce by the Learned Assessing Officer, as submitted by the Learned AR, the same are hereby admitted and are sent to be considered by the Learned AO afresh.

5. The issue is, thus, set aside to the file of the Learned AO with a direction upon him to consider the same and decide afresh upon considering the evidence on record, additional evidences admitted by the Bench, and any other evidence which the assessee may choose to file at the time of hearing of the matter. The Learned AO is further directed to grant an opportunity of being heard to the assessee and to pass a reasoned order.

***Order pronounced in the open court on 07<sup>th</sup> November, 2024.***

**Sd/-  
(MADHUMITA ROY)  
JUDICIAL MEMBER**

Dated: 07<sup>th</sup> November, 2024

Dp/sps

Copy forwarded to:

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

| <b>Sl. No.</b> | <b>Particulars</b>   | <b>Date</b> |
|----------------|--|-------------|
| 1.             | Date of dictation:   |             |
| 2.             | Date on which the draft of order is placed before the Dictating Member:                    |             |
| 3.             | Date on which the draft of order is placed before the other Member:                        |             |
| 4.             | Date on which the approved draft of order comes to the Sr. PS/PS:                          |             |
| 5.             | Date of which the fair order is placed before the Dictating Member for pronouncement:      |             |
| 6.             | Date on which the final order received after having been singed/pronounced by the Members: |             |
| 7.             | Date on which the final order is uploaded on the website of ITAT:                          |             |
| 8.             | Date on which the file goes to the Bench Clerk   |             |
| 9.             | Date on which files goes to the Head Clerk:  |             |
| 10.            | Date on which file goes to the Assistant Registrar for signature on the order:             |             |
| 11.            | Date of dispatch of order:   |             |