

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

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

**ITA No.3163/Del/2023  
(Assessment Year 2012-13)**

Alleppy Chits and Profits Private Limited, Room No. 78, 2 <sup>nd</sup> Floor, Chandela Market 28/29, CHO, OLD Faridabad, Faridabad - 121002	Vs.	ITO, Ward 1(1) Faridabad -121001
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AAHCA3438J		
Appellant	..	Respondent

Appellant by :	Sh. Nitin Bhatia, CA
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	29.10.2024
Date of Pronouncement	07.11.2024

**ORDER**

**PER MADHUMITA ROY, JM:**

The instant appeal filed by the assessee is directed against the order passed by the Ld. CIT(A) Delhi, dated 12.09.2023 arising out of the order passed by Ld. ITO, Ward-1(1), Faridabad, Haryana, whereby and whereunder the addition made by the Ld. AO to the tune of Rs.29,80,450/- has been confirmed for Assessment Year 2012-13.

2. At the time of hearing of the instant appeal, the Ld. Counsel appearing for the assessee submitted before us that the order passed by the ld. AO is ex-parte one and further confirmation of the said order by the First Appellate Authority is made without considering the reply submitted by the assessee both in regard to the maintainability of the proceeding under Section 147/148 of the Act and also on merit. With all his fairness, it was further submitted by the Ld. A.R that the documents mainly the bank statement of the assessee, the inspection request to the Ld. AO and the reason recorded by the Assessing Officer for issuance of notice under Section 148 of the Act are the fresh evidences filed before us and the same were since, not available with the appellant, could not be filed before the authorities below. As the evidences are required to be considered for proper adjudication of the matter which goes to the root of the matters the same be admitted by us and the assessee be given a further opportunity to be heard by the authorities below in order to enable the assessee to represent its case effectively. Such prayer made by the assessee's counsel has not been controverted by the Ld. D.R with all his fairness.

3. Having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the matter, the additional evidences are hereby admitted as the reason for not been able to file before the authorities below by the appellant seems to be genuine. Further that in order to prevent the miscarriage of justice this issue is required to be adjudicated by the authorities below afresh upon granting an opportunity of being heard to the assessee.

In that view of the matter, the order impugned is quashed and the issue is set aside to the file of the Ld. AO for adjudication of the same afresh upon considering the evidence on record, the additional evidence placed before us and any other evidence which the assessee may choose to file at the time of hearing of the matter. The Ld. A.O is further directed to grant an opportunity of being heard to the assessee and to pass a reasoned order. It is also made clear that in the event the assessee does not cooperate with the Ld. A.O the said authority would be at liberty to decide the appeal strictly in accordance with law.

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

Order pronounced in the open court on 07.11.2024

Sd/-  
(Madhumita Roy)  
Judicial Member

Date 07.11.2024

Rohit: PS

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI