

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

ITA No. 2882/DEL/2024
Assessment Year: 2017-18

BHAGWAN DASS STORE, K-301, GROUND FLOOR, J J COLONY, RAGHUBIR NAGAR, TAGORE GARDEN, DELHI-110027	Vs.	ITO WARD 45(1), DELHI
PAN :AQSPJ7122J		
(Appellant)		(Respondent)

Assessee by	Shri Suresh K Kabra, Advocate
Department by	Shri Sanjay Kumar, SR, DR

Date of hearing	28.10.2024
Date of pronouncement	18.11.2024

ORDER

PER MADHUMITA ROY, JUDICIAL MEMBER

The assessee has filed the instant appeal against the order dated 23.01.2024 passed by Learned Commissioner of Income Tax(Appeals), National Faceless Appeal Centre(NFAC), Delhi. Since none appeared on behalf of the assessee on four occasions having no other alternative, the appeal was dismissed confirming the order passed by the Learned AO. (for Assessment Year 2017-18).

2. At the time of hearing of the instant appeal the Learned counsel appearing for the assessee submitted before us that as the assessee could not appear before the Learned CIT(A) and thus, the issue involved in this particular case relating to cash deposit could not be explained and hence addition was upheld by the First Appellate Authority. It is was further clarified that certain details explaining the source of cash deposit though were filed before the authority below the same were not considered in its proper prospective and addition was made. In that view of the fact he pressed for further opportunity of being heard before the Learned CIT(A) to enable him to deal with the issue effectively which has not been objected by the Learned DR with all his fairness.

3. Having regard to the above aspect of the matter in my opinion the assessee be given a further opportunity to redress its grievances before the First Appellate Authority effectively and hence the issue is set to the file of Learned CIT(A) for his consideration afresh. He has further directed to grant an opportunity of being heard to the assessee and to consider the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the appeal. With the

aforesaid observation assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 18th November, 2024.

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

Dated: 18th November,2024

DP/SPS

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi