

**THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SHRI YOGESH KUMAR US, JUDICIAL MEMBER AND  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

ITA No. 2036/Del/2024  
Assessment Year: 2012-13

Sunita Aggarwal, 18, Golden Residency Enclave, Ahinsa Khand 11-Indrapuram, Ghaziabad (UP)	<b>Vs.</b>	ACIT, Circle-2(1)1), Ghaziabad
<b>PAN :AIEPG1186F</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	S/Shri Maneesh Upneja & Baldev Singh, CAs
Department by	Ms. Indu Bala Saini, Sr. DR

Date of hearing	13.11.2024
Date of pronouncement	20.11.2024

**ORDER**

**PER YOGESH KUMAR US, JUDICIAL MEMBER:**

The Assessee preferred the captioned appeal by challenging the order dated 17.12.2019, wherein the Ld. Commissioner of Income

Tax(Appeals) (“Ld. CIT(A) for short”) dismissed the appeal of the Assessee.

2. The brief facts of the case are that in the Assessment Order came to be passed under Section 144 of the Act, by assessing the income of the Assessee at Rs.1,02,42,000/- by making addition of Rs.70,00,000/- considering the said amount as Short Term Capital Gain on sale of property and also made an addition of Rs.32,42,000/- treating the said amount as undisclosed sources. As against the Assessment Order dated 17.12.2016, Assessee has preferred an appeal before the Ld. CIT(A) and the Ld. CIT(A) vide order dated 29.02.2024, dismissed the appeal filed by the Assessee, which is under challenge before us by the Assessee.

3. Ld. Counsel for the Assessee submitted that both the orders of the Ld. CIT(A) as well as the AO are ex-parte and the authorities have passed the impugned orders in violation of principles of natural justice, therefore, sought for allowing the appeals.

4. Per contra, Learned DR relying upon the orders of the lower authorities, submitted that the Assessee has not availed the

opportunities provided by the AO as well as the Ld. CIT(A), therefore, sought for dismissal of the appeals.

5. We have heard the parties and perused the material.

6. Considering the facts that both the AO as well as the Ld. CIT(A) have passed the ex parte orders against the Assessee and in view of the issues involved in the appeal, we find it reasonable to provide an opportunity to the assessee to put forth his case before the AO. Accordingly, we remand the matter to the file of the AO for de novo adjudication and to frame fresh assessment in accordance with law after providing an opportunity of being heard to the Assessee. The Assessee is also directed to participate and co-operate with the assessment proceeding.

7. In the result, the appeal is partly allowed for statistical purposes.

**Order pronounced in the open court on 20/11/2024.**

**Sd/-**  
**(AVDHESH KUMAR MISHRA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(YOGESH KUMAR US)**  
**ACCOUNTANT MEMBER**

Dated: 20<sup>th</sup> November, 2024.  
**Mohan Lal/R.N**

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi