

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI
BEFORE
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER
ITA No. 855/Del/2024, (A.Y.2017-18)**

Suresh Kumar Chhuchhakwas, Jhajjar, Matan Hail D, Haryana, Jhajjar, Haryana PAN No: CLHPK7908P	Vs	ITO Ward-4(3), Gurgaon, Haryana
(Appellant)		(Respondent)

Appellant by	Sh. Sumit Khanna, CA
Respondent by	Sh. Ramesh Chand, Sr. DR

Date of Hearing	21/11/2024
Date of Pronouncement	26/11/2024

ORDER

PER YOGESH KUMAR U.S., JM :

This appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax Appeal/National Faceless Appeal Centre ('NFAC' for short], dated 28/12/2023 for the Assessment Year 2017-18.

2. The grounds of appeal are as under:-

"1. That the assessing officer has completed the assessment proceedings by making the addition of Rs. 98.77,380/- considering cash deposit from Agriculture

Income as unexplained income under section 69A of the Income Tax Act. 1961.

2. That the assessing officer has completed the assessment proceedings against the principle of natural justice by not giving us reasonable opportunity to submit clarifications or documents and details required to clarify our contention.”

3. The Ld. Counsel for the Assessee submitted that both the order of the A.O. as well as the order of the Ld. CIT(A) are ex-parte, the authorities below not sent the notice to the registered address, which ultimately resulted in passing the orders impugned in violation of the principles of natural justice and the Assessee came to know about the passing of the impugned order only after the Department initiated recovery proceedings, therefore, sought for allowing the Appeal.

4. Per contra, the Ld. Departmental Representative submitted that the Assessee failed to appear before the A.O. as well as Ld. CIT(A), thus, relying on the order of the Lower Authorities sought for dismissal of the Appeal.

5. Heard. Both the Lower Authorities have passed ex-parte orders wherein the address of the Assessee has been mentioned as

“To,
Suresh Kumar
222 EWS Ridge Wood Estate DLF
Phase 4,
Near Orchid Squer, Gurgaon,
122002,
Haryana, India”

On the other hand, the Assessee contended that the proper address of the Assessee are as under:-

“Chhuchhakwas,
Jhajjar, Matan Hail D,
Haryana
Haryana 124106,
9810108931”

6. Considering the fact that both the authorities have passed ex-parte order and the Ld. CIT(A) has also not decided the issue involved in the Appeal on its merit we deem it fit to restore the matter to the file of the A.O. Accordingly, the matter is Remanded to the file of the A.O. with a direction to frame de-novo assessment after providing opportunity of being heard to the Assessee by serving the notice to the proper address of the Assessee. The

Assessee is also directed to cooperate with the assessment proceedings, accordingly, the appeal of the Assessee is partly allowed for statistical purpose.

Order pronounced in open Court on 26th November, 2024

Sd/-
(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

Dated: 26/11/2024

R.N, Sr. PS

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI

