

आयकर अपीलीय अधिकरण
दिल्ली पीठ "जी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री रेणु जौहरी, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SMT. RENU JAUHRI, ACCOUNTANT MEMBER
आअसं.3824/दिल्ली/2024 (नि.व. 2017-18)
ITA No.3824/DEL/2024 (A.Y.2017-18)

Sandha And Associates P Ltd.,
D-92, Rose Wood City, Sector 49-50,
Gurgaon, Haryana 122001

PAN: AAWCS-0417-N

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer,
Ward -4(1), HSIIDC Building, Vaniya Kunj,
Udhyog Vihar, Phase V, Gurgaon 122001

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by

: Shri Samyak Jain, Advocate

Ms. Priyanshi Agarwal, Chartered Accountant

प्रतिवादीद्वारा/ Respondent by

: Ms. Jaya Chaudhary, CIT(DR)

सुनवाई की तिथि/ Date of hearing

: 05/12/2024

घोषणा की तिथि/ Date of pronouncement:

: 05/12/2024

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against an ex-parte order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (hereinafter referred to as 'the CIT(A)') dated 24.06.2024, for assessment year 2017-18.

2. Shri Samyak Jain, appearing on behalf of the assessee submitted that at the outset that the CIT(A) without any notice to the assessee has dismissed appeal of the assessee in an ex-parte proceedings. He prayed for restoring appeal back to the CIT(A).

3. Per contra, Ms. Jaya Chaudhary supporting the impugned order prayed for dismissing appeal of the assessee.

4. Both sides heard, order of the authorities below examined. The Assessing Officer (AO) after rejecting assessee's books of account has determined net profit of the assessee at 8% of total turnover. The AO assessed the income of assessee as Rs.55,69,219/- . The CIT(A) in an ex-parte proceeding has upheld the addition. A bare perusal of the impugned order reveals that there is no mention of any notice to the assessee by the CIT(A) in the order, much less the fact of service of notice on the assessee. Considering entire facts of the case, we deem it appropriate to restore this appeal back to the CIT(A) for *denovo* adjudication after issuing notice to the assessee. The CIT(A) shall grant reasonable opportunity of making submissions to the assessee and thereafter pass the order after considering submissions and documents on record, in accordance with law.

5. The assessee on service of the notice shall make submissions before the CIT(A), without fail.

6. In the result, impugned order is set aside and appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on Thursday the 05th day of December, 2024.

(RENU JAUHRI)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 05/12/2024

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI