

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

**BEFORE SHRI S RIFAUR RAHMN, ACCOUNTANT MEMBER
AND SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No. 3491/Del/2024
Assessment Year: 2016-17

Rashmi Gupta, NH-01, Felix Hospital, Sector 137, Noida G B Nagar, UP-201305	Vs.	ITO, Circle 5(1)(1), N G Nagar (UP)
PAN :ADRPT7601G		
(Appellant)		(Respondent)

Assessee by	Shri Vineet Garg, Adv.
Department by	Ms. Harpreet Kaur Hansra, DR DR

Date of hearing	13.11.2024
Date of pronouncement	11.12.2024

ORDER

PER SUDHIR KUMAR, JUDICIAL MEMBER:

The assessee preferred the captioned appeal, challenging the order dated 04.10,2024 passed by the Ld. Commissioner of Income Tax(Appeals) (“Ld. CIT(A) for short”) under Section 143(3) of the

Income Tax Act, 1961("The Act" for short) pertaining to assessment year 2016-17.

2. Assessee raised the following grounds of appeal:

1. In the absence of service of notice, the proceedings are without jurisdiction and bad in law.
2. In the absence of proper service of the appellate order, the order is contrary to law and has to be set aside.
3. No proper opportunity provided to prosecute the appeal, hence contrary to law and needs to be set aside.
4. The order of the Ld. CIT(Appeals).NFAC is cryptic and does not address the grounds of appeal before him, hence full and void.
5. The appellant prays that the GOA may be allowed to be amended, introduce any additional GOA till the last date of hearing before the Hon'ble ITAT.
6. PRAYER: The order of the CIT(A), NFAC, along with the order of the A.O may please be set aside to the A.O to make de novo assessment, on the basis of facts and circumstances of the case, after consideration of the submissions of the appellate and disposing of the application u/s. 154 rectifying the mistake apparent from record.

3. The brief facts of the case are that the assessee is an individual and is a doctor by profession. The case was selected for limited scrutiny and e-return of income was filed on 24.09.2016 declaring taxable income of Rs.27,15,260 vide acknowledgement no.461894131240916. Notices were issued to the assessee under

Sections 143(2) and 142(1) of the Act on 02.08.2017 and 24.08.2018 for compliance and written submissions were filed on 04.09.2018. Thereafter, on 16.11.2018, notice under Section 142(1) was issued fixing the date of compliance on 22.11.2018. In response thereto, assessee again filed written submissions on 26.11.2018 accordingly. After careful perusal of the written submissions furnished by the assessee, a show-cause-notice was issued on 06.12.2018 stating that the case was selected for scrutiny assessment through CASS for the assessment year 2016-17. In response to the prevailing situation, assessee filed his detailed reply dated 26.09.2018 mentioning all relevant details. Assessing Officer initiated penalty proceedings under Section 271(1)(c) of the Act for furnishing inaccurate particulars.

4. The matter went in first appeal before the Ld. CIT(Appeals). Ld. CIT(Appeals), in the light of the observations and decision rendered in the assessment order, dismissed the appeal of the assessee straight forwardly.

5. Being aggrieved with the orders of the Learned Lower authorities, assessee took the matter in appeal before the Tribunal.

6. Learned counsel appearing for the assessee stated that both the Learned Lower authorities have not perused and gone through the documents in details, written submissions as well as all other relevant materials, rejected the appeal of the assessee.

7. Learned DR supported the orders of the authority below and requested for its dismissal of the appeal.

8. We have heard both the parties on each and every aspects of the matter and also perused the material available on the record.

9. After careful perusal of the case material available on record, we find that there is a communication gap in between the assessee and Revenue. As per submission of the Learned counsel appearing for the assessee which leads to the fact that assessee received no communication from the Ld. CIT(Appeals) properly, hence, the appeal was dismissed unjustifiably by both the Ld. CIT(Appeals). In this connection, learned counsel for the assessee has also placed an Affidavit supporting his submission in this behalf.

10. In our opinion, we think it proper and necessary that assessee should be given one more opportunity of being heard. In the interest of

justice, the matter is remanded back to the file of the Ld. CIT(Appeals) for fresh adjudication. Hence, the appeal of the assessee is disposed of accordingly and appellant is also directed to cooperate with the Department by providing all related documents and connected details etc. required under law so that the matter may be decided by the Ld. CIT(Appeals) accordingly.

11. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 11/12/2024.

Sd/- (S RIFAUR RAHMN) ACCOUNTANT MEMBER	Sd/- (SUDHIR KUMAR) JUDICIAL MEMBER
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Dated: 11th December, 2024.
Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi