

आयकर अपीलीय अधिकरण  
दिल्ली पीठ "एस एम सी", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आअसं.2458/दिल्ली/2024 (नि.व. 2017-18)

ITA No.2458/DEL/2024 (A.Y.2017-18)

Kuldeep,  
RZF-766/16, Rajnagar II,  
Palam Colony, Delhi 110077

PAN: BVEPK-3064-J

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer, Ward 44(5), Civic Centre,  
Delhi 11002

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : None

प्रतिवादीद्वारा/ Respondent by : Shri Rajesh Tiwari, Sr. DR

सुनवाई की तिथि/ Date of hearing : 10/12/2024

घोषणा की तिथि/ Date of pronouncement: : 10/12/2024

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (hereinafter referred to as 'the CIT(A)') dated 08.12.2023, for assessment year 2017-18.

2. Submissions made by Id. DR heard, orders of the authorities below examined. A perusal of statement of facts in Form no. 35 filed before the CIT(A) reveals that the assessee is engaged in the business of hiring e-rickshaws to different persons and collecting hire charges on daily basis. During the period relevant to assessment year under appeal, the assessee has also received compensation on account of compulsory acquisition of agricultural land. The assessee filed return of income in response to the notice u/s. 142(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') declaring gross income of

Rs.6,86,060/-. While making assessment, the Assessing Officer (AO) made addition for cash deposits during demonetization. The AO has further observed that the assessee has neither filed any return of income u/s. 139 of the Act, nor in response to any notice issued u/s. 142(1) of the Act. The assessee did not respond to any of the notices issued during assessment proceedings. The AO made addition of Rs.20,75,576/- u/s. 69A of the Act. Aggrieved by the assessment order dated 26.12.2019 passed u/s. 144 of the Act, the assessee filed appeal before the CIT(A). A perusal of the impugned order shows that the CIT(A) had issued multiple notices to the assessee. The assessee did not respond to notices or sought adjournment. The CIT(A) in an ex-parte proceedings decided appeal of the assessee upholding the assessment order.

3. Taking into consideration entire facts of the case, I deem it appropriate to restore this appeal back to the CIT(A) for *denovo* adjudication of appeal after affording reasonable opportunity of making submissions to the assessee, in accordance with law.

4. The assessee is directed to respond to the notice served upon him, without fail.

5. 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 Tuesday the 10<sup>th</sup> day of December, 2024.

Sd/-

(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