

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "F": NEW DELHI**

**BEFORE  
SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No. 1187/DEL/2024  
Asstt. Year: 2020-21

Pardeep Kumar, 119/6 Mile Stone near Chetak Cookware, Sector – 39, G.T. Road, Karnal (Hr.) PIN: 13200 1  PAN No. AAVFP4827H <b>(Appellant)</b>	Vs.	ACIT, Circle-45(1), Delhi.    <b>(Respondent)</b>
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Assessee by:	Shri Amit Kaushik, CA
Department by:	Shri P N Barnwal, CIT DR
Date of Hearing:	30.07.2024
Date of pronouncement:	30.07.2024

**ORDER**

**PER VIMAL KUMAR, JUDICIAL MEMBER:**

The appeal filed by the assessee is against order of National Faceless Appeal Centre(NFAC)/learned Commissioner of Income-Tax(Appeals), New Delhi dated 20.02.2024 for the assessment year 2020-21 under Section 143(3) read with section 144B of the Income Tax Act, 1961.

2. The brief facts of the case are that the order dated 26<sup>th</sup> September, 2022 passed by the Assessing Officer was confirmed by the learned Commissioner (Appeals), hence, the present appeal is filed by the assessee on the following grounds:

1. That the NFAC grossly erred in law and on the facts and circumstances of the case in dismissing the appeal of the appellant by confirming the order dated 26.09.2022 passed by the NFAC under Section 143(3) read with section 144B of the Act without considering that the same was without jurisdiction.
2. That the NFAC grossly erred in law and on the facts and circumstances of the case in dismissing the appeal of the appellant by confirming the order dated 26.09.2022 passed by the NFAC under Section 143(3) read with section 144B of the Act in violation of the principles of natural justice.
3. That the NFAC grossly erred in law and on the facts and circumstances of the case in dismissing the appeal of the appellant by confirming the order dated 26.09.2022 passed by the NFAC under Section 143(3) read with section 144B of the Act without application of mind to the material on record.
4. That the NFAC grossly erred in law and on the facts and circumstances of the case in dismissing the appeal of the appellant by confirming the order dated 26.09.2022 passed by the NFAC under Section 143(3) read with section 144B of the Act making addition of Rs.10,46,83,299 to the income of the appellant on estimation basis.

5. That the NFAC grossly erred in law and on the facts and circumstances of the case in dismissing the appeal of the appellant by confirming the order dated 26.09.2022 passed by the NFAC under Section 143(3) read with section 144B of the Act making addition of Rs.10,46,83,299 to the income of the appellant without appreciating that the books of accounts were rejected without considering the nature of business of the appellant.
  6. That the NFAC erred in law and on the facts and circumstances of the case in not deleting the addition of Rs. 10,46,83,299 to the income of the appellant.
  7. That the NFAC on facts and in law erred in not deleting the interest levied by the learned A.O under Section 234B and 234C of the Act.
3. Further, it was submitted by the learned counsel that the assessee is a Chartered Accountant by profession and he could not put his appearance before the National Faceless Appeal Centre (NFAC) due to some personal and family reasons. The Assessee-himself pleaded before the authorities below that the written submissions would be filed by 15.02.2024 but the same could not be filed due to some family problem. In support, assessee filed an affidavit on 22.07.2024.
4. Learned DR on the other hand supported the orders of the Learned First Appellate Authority.

5. Upon carefully considering the issue and hearing both the parties, we are of the considered opinion that interest of justice would be served if the matter is remitted to the file of Id. CIT (A). Ld. CIT (A) is directed to grant fair and reasonable opportunity of being heard to the assessee and thereafter decide the matter afresh in accordance with law.

6. Hence, appeal is allowed for statistical purposes.

Order pronounced in the open court on this 30th day of July, 2024.

Sd/-

**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)**  
**JUDICIAL MEMBER**

Dated: 30/07/2024  
**Mohan Lal**

Copy forwarded to -

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi