

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'G' NEW DELHI)**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND**

SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITA No. 3705/DEL/2023 (A.Y. 2017-18)

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|---|--------------------------|--|
| Sunita Jain B-01, Satyawati Colony, Ashok Vihar, Delhi PAN: AAHPJ0713E | Vs. | Income Tax Officer, Ward-34(4), Civic Centre, Minto Road, New Delhi |
| Appellant | | Respondent |
| Assessee by | None | |
| Revenue by | Sh. Manish Gupta, Sr. DR | |
| Date of Hearing | 27/05/2025 | |
| Date of Pronouncement | 27/05/2025 | |

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of the Commissioner of Income Tax Appeals/National Faceless Appeal Centre [‘Ld. CIT (A)/NFAC’ for short] dated 20/10/2023 pertaining to the Assessment Year 2017-18.

2. None appeared for the Assessee, however, an application for adjournment has been sent to the registry through e-mail stating as under:-

“In this case, we are hereby submitting that appellant Mrs. Sunita Jain has not approach us and has not provided the documents on which we are relying on to plead our case before your honor. We are not her earlier advocate and this case has come into this year for assessment proceedings. So, kindly adjourn it for more than as we are collecting the documents and evidence regarding the lieu of support of our case.”

3. We have gone through the order sheet which reflects that, right from the beginning, the Assessee/Assessee's Representative except seeking adjournments, no effort has been made to argue the case. Considering the issue involved in the present Appeal, we rejected the application for adjournment filed by the Assessee's Representative and heard the Ld. Department's Representative and perused the material.

4. It is the specific case of the Assessee as per the Grounds of Appeal that, at the time of passing the order by the by the A.O., he has *'not seen the comparison in the deposits made by the appellant in her account and the Ld. Income Tax Officer has not checked the bank statement of the appellant and uniformity of deposits of cash in the account of appellant herself which was the major notification for the assessment of the case at that time'*. However, the Ld. CIT(A) while dismissing the Appeal observed that *'the appellant has not submitted any evidence that such money was not recorded in the books of account. The appellant miserably failed to provide the details sought by the A.O. to explain the nature and source of such cash deposits in her bank account. This recalcitrant attitude of appellant continues even at the appellate stage even after affording sufficient opportunities'*.

5. Considering the above facts and circumstances and as the Assessee has not participated in the first Appellate proceedings and not produced the requisite documents to substantiate her claim, in the

interest of natural justice, we remand the matter to the file of the Ld. CIT(A) with a direction to the Ld. CIT(A) to decide the Appeal afresh in accordance with law after providing opportunity of being heard to the Assessee. The Assessee is also directed to participate in the appellate proceedings and the liberty is reserved to the Assessee to produce any/all documents in support of her contentions.

6. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 27thMay, 2025

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:-27.05.2025

R.N, Sr.P.S*

Copy forwarded to:

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

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**