

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'A' BENCH,  
NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER, AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 2174/DEL/2025 [A.Y 2016-17]

Suman Sharma  
Flat No. 73, Plot No 106  
SRM Apartments,  
I.P. Extn Patparganj, Delhi

Vs.

The I.T.O  
Ward - 58(3)  
New Delhi

PAN: ALIPS 6268 R

(Appellant)

(Respondent)

Assessee By : Shri Shivam Malik, CA

Department By : Shri Jitender Singh, CIT-DR

**Date of Hearing : 26.08.2025**

**Date of Pronouncement : 26.08.2025**

**ORDER**

**PER NAVEEN CHANDRA, AM :-**

This appeal by the assessee is directed against the order of the NFAC, Delhi-4 dated 31.01.2025 pertaining to A.Y 2016-17.

2. At the very outset the ld. counsel for the assessee submitted his grievances vide grounds of appeal which read as under:

"1. That the assumption of jurisdiction by the jurisdictional assessing officer instead of the faceless assessing officer in issuance of notice under section 148 of the Act would render the reassessment proceedings non-est and bad in law.

2. That the ex-parte nature of the assessment order as well as the impugned order, solely due to the negligence of the concerned professional, ought not to detriment the appellant, without a fair and adequate opportunity of hearing.

3. That in the facts and circumstances of the case and in law, the assessing officer has erred in computing the short term capital gain of the immovable property by treating the entire sale consideration as the short term capital gain, which is bad in law.

4. That the addition of Rs. 59,25,000/- to the income of the 4 appellant under section 69 of the Act on account of purchase of an immovable property is arbitrary and illegal.

5. That the total income determined at Rs. 87,44,400/- and the consequent tax demand of Rs. 70,60,830/- is arbitrary, unjust and at any rate excessive.

6. That the appellant denies liability to pay interest under sections 6 234A and 234B amounting to Rs. 21,68,662/- and Rs. 23,70,398/- respectively.

7. That the appellant craves leave to add, alter, amend or delete any ground during the course of the proceedings”

3. Per contra, the ld. DR relied upon the orders of the authorities below.

4. A perusal of the above grounds of appeal reveal that the main argument of the ld. counsel for the assessee is that the ld. CIT(A) has not afforded reasonable opportunity of being heard by not serving proper notice to assessee. Having heard the rival submissions, we are of the considered view that both the Assessing Officer and the first appellate authority ought to have given a reasonable and adequate opportunity of being heard to the assessee. Therefore, in the interest of justice and fair play, we deem it fit to restore the appeal to the file of the ld. CIT(A). The ld. CIT(A) is directed to decide the appeal afresh after affording a reasonable and adequate opportunity of being heard to the assessee and considering the evidences/material furnished by the assessee. The assessee is directed to cooperate with the proceedings and furnish documents/evidence as required by the Assessing Officer.

4. In the result, appeal of assessee in ITA No. 2174/DEL/2025 is allowed for statistical purposes.

Order pronounced in open court on 26.08.2025.

Sd/-

[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Sd/-

[NAVEEN CHANDRA]  
ACCOUNTANT MEMBER

Dated : 09<sup>th</sup> SEPTEMBER, 2025.

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

SI No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	
2.	<i>Date on which the typed draft order is placed before the Dictating Member</i>	
3.	<i>Date on which the typed draft order is placed before the other Member [in case of DB]</i>	
4.	<i>Date on which the approved draft order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Order is placed before the Dictating Member for sign</i>	
6.	<i>Date on which the fair order is placed before the other Member for sign [in case of DB]</i>	
7.	<i>Date on which the Order comes back to the Sr. P.S./P.S for uploading on ITAT website</i>	
8.	<i>Date of uploading, inf not, reason for not uploading</i>	
9.	<i>Date on which the file goes to the Bench Clerk</i>	
10.	<i>Date on which the file goes for Xerox</i>	
11.	<i>Date on which the file goes for endorsement</i>	
12.	<i>The date on which the file goes to the Superintendent for checking</i>	
13.	<i>Date on which the file goes to the Assistant Registrar for signature on the order</i>	
14.	<i>Date on which the file goes to the dispatch section for dispatch the Tribunal order</i>	
15.	<i>Date of Dispatch of the Order</i>	
16.	<i>Date on which the file goes to the Record Room after dispatch the order</i>	