

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

**BEFORE SHRI N. K. SAINI, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No. 4941/DEL/2016 (A.Y 2011-12)

Anil Village-105, Knodali Bangar, P. O. Kasna, Greater Noida Uttar Pradesh ARWPA7459G (APPELLANT)	Vs	ITO Ward-3(1) Noida (RESPONDENT)
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Appellant by	None present
Respondent by	Sh. B. Ramanuluju, Sr. DR

Date of Hearing	23.10.2017
Date of Pronouncement	24.10.2017

ORDER

PER SUCHITRA KAMBLE, JM

The appeal is filed by the assessee against the order dated 29/07/2016 passed by CIT(A)-1, Noida.

2. At the time of hearing none appeared for the assessee. Since the CIT(A) passed ex-parte order, the matter is taken up for hearing. The grounds of appeal are as under:-

1 (i). That on the facts and circumstances of the case, exparte order passed by CIT(A) is illegal and arbitrary as same is in total disregard to provisions of sec. 250(6) of the I.T. Act, 1961.

ii. That even otherwise ex-parte appellate order was passed without service of notice and as such same was without proper & reasonable opportunity to the appellant.

2(i). That the CIT(A) has erred in confirming addition of Rs. 1,29,59,000/- made by the Assessing Officer on mechanical basis by taking aggregate value of various cash deposits in the banks without taking into consideration nature

of the entries and corresponding debit entries.

(ii) That whole basis of addition is illegal, arbitrary and without proper appreciation of facts.

3(i). That on the facts and circumstances of the case, the CIT(A) has also erred in confirming addition of Rs. 2,66,220/- being 10% of the credits entries in the bank account through account payee cheques.

(ii) That the addition is illegal, arbitrary and without any basis.

4. That on the facts and circumstance of the case, there is no justification for non acceptance of claim of statutory deduction u/s. 80C to the extent of Rs. 38,200/- even though same is duly supported by payment receipts.

5. That orders of the lower authorities are not justified on facts and same are bad in law.

3. The Ld. DR submitted that the Assessing Officer has rightly made an addition after giving due opportunity to the assessee. The assessee failed to avail the opportunity of being heard before the CIT(A) and the CIT(A) rightly dismissed the appeal of the assessee.

4. We have heard Ld. DR and perused the CIT(A)'s order dated 29/07/2016. From the perusal of the records, it can be seen that before the CIT(A) none appeared on behalf of the assessee. The CIT(A) decided the matter ex-parte without going into merits of the case. Therefore, in the interest of justice, this matter is remitted back to the CIT(A) for deciding all the issues on merit. Needless to say, proper hearing should be given to the assessee.

5. In result, appeal of the assessee is partly allowed for statistical purpose

Order pronounced in the Open Court on 24th OCTOBER, 2017.

Sd/-

(N. K. SAINI)
ACCOUNTANT MEMBER

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 24/10/2017
R. Naheed *

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

		Date	
1.	Draft dictated on	23/10/2017	PS
2.	Draft placed before author	24/10/2017	PS
3.	Draft proposed & placed before the second member	.2017	JM/AM
4.	Draft discussed/approved by Second Member.		JM/AM
5.	Approved Draft comes to the Sr.PS/PS	24.10.2017	PS/PS
6.	Kept for pronouncement on		PS
7.	File sent to the Bench Clerk	24.10.2017	PS
8.	Date on which file goes to the AR		
9.	Date on which file goes to the Head Clerk.		
10.	Date of dispatch of Order.		

