

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC' BENCH,
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA No. 1960/DEL/2018
[Assessment Year: 2009-10]

Smt. Neha Gupta
D/o Late Shri Ramesh Chand Gupta
Kishanpura, Meerut, Moradabad
Uttar Pradesh

Vs.

The I.T.O
Ward -2(1)
Meerut

PAN : AJPPG 2541 J

[Appellant]

[Respondent]

Date of Hearing : 30.08.2018
Date of Pronouncement : 31.08.2018

Assessee by : Shri P.C. Yadav, Adv

Revenue by : Shri D.S. Rawat, Sr.DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the assessee is preferred against the order of the Commissioner of Income Tax [Appeals], Meerut dated 09.01.2018 pertaining to assessment year 2009-10.

2. The sole grievance raised by the assessee is that the CIT(A) has erred in confirming the addition of Rs. 9,92,657/-.

3. The assessee alleges that the assessment order framed u/s 147 of the Income-tax Act, 1961 [hereinafter referred to as 'the Act'] was ex-parte and the order was passed u/s 144 of the Act.

4. Briefly stated, the facts of the case are that as per the AIR information, the Assessing Officer came to know that the assessee has purchased immovable property on 13.2.2008 for a consideration of 63.85 lakhs. On the basis of the AIR information, letter was sent to the assessee, but no reply was received by the Assessing Officer.

5. As per the details available in the sale deed, the Assessing Officer came to know that the assessee has 1/6th share and, accordingly, made addition of Rs. 11,54,933/- as unexplained investment.

6. The assessee carried the matter before the Id. CIT(A) and pointed out that after marriage, the address of the assessee has changed and, therefore, she could not comply with the letters/notices of the Assessing Officer. The assessee adduced evidences which were not accepted by the Id. CIT(A). However, the Id. CIT(A) found that the assessee's share in the said property was 1/7th and, accordingly, restricted the addition to Rs. 9,92,657/-.

7. Before us, the Id. counsel for the assessee vehemently stated that after the marriage of the appellant lady, the address was changed and, therefore, notice could not be received by the assessee. It is the say of the Id. counsel for the assessee that if one more opportunity is given, necessary evidences will be filed.

8. In the interest of justice and fair play, we deem it fit to restore the matter to the file of the Assessing Officer. The assessee is directed to furnish evidences and comply with the requirements of the Assessing Officer. The Assessing Officer is directed to decide the issue afresh after giving reasonable opportunity of being heard to the assessee.

9. In the result, the appeal filed by the assessee in ITA No. 1960/DEL/2018 is allowed for statistical purposes.

The order is pronounced in the open court on 31.08.2018.

Sd/-

**[KULDIP SINGH]
JUDICIAL MEMBER**

sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 31st August, 2018

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	