

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

**BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER**

I.T.A. No. 5311/Del/2018

Assessment Year: 2010-11

KANWAL JEET SINGH,  
C/O CA, D.C. GARG,  
205, SECTOR15-A,  
FARIDABAD  
HARYANA  
(PAN: BOTPS4345Q)  
**(ASSEESSEE)**

vs. ITO, WARD 1(4),  
FARIDABAD  
CGO COMPLEX,  
NH-4, FARIDABAD  
HARYANA

**(RESPONDENT)**

**Assessee by:** Sh. D.C. Garg, CA

**Revenue by:** Sh. SL Anuragi, Sr. DR.

**ORDER**

This appeal is filed by assessee against the Order dated 28.5.2018 passed by the Ld. CIT(A), Faridabad relating to Assessment Year 2010-11.

2. Facts narrated by the revenue authorities are not disputed by both the parties, hence, the same are not repeated here for the sake of brevity.

3. During the hearing, Ld. counsel for the assessee has stated that the addition in dispute has been made by the AO and confirmed by the Ld. CIT(A) was only on account of non-production of Donor Smt. Lokesh Kumari. However, the assessee's counsel has submitted all the evidences were filed before the lower authorities i.e. Return of Income and computation; copy of notice u/s. 148 and reasons

recorded by the AO; copies of land acquisition documents; copy of bank statement of assessee; copy of PAN card, Aadhar Card, Gift Deed, duly sworn affidavit and Bank statement of Mrs. Lokesh Kumari (Donor) to prove the identity, creditworthiness and genuineness of the transaction, but the same was not considered properly. Hence, he requested to delete the addition in dispute and allow the appeal of the assessee.

4. Ld. DR relied upon the orders of the authorities below.

5. I have heard both the parties and perused the records. During the hearing, the Bench asked the assessee's counsel whether the assessee will produce the donor before the AO or not? The assessee's counsel agreed to produce the donor Mrs. Lokesh Kumari before the AO for substantiating his claim. Ld. DR has not raised any serious objection to this proposition. Keeping in view of the facts and circumstances of the case and in view of the acceptance of the Ld. counsel for the assessee to produce the Donor Smt. Lokesh Kumari before the AO to substantiate his claim and in the interest of justice, I set aside the issues in dispute to the file of the AO to decide the same afresh, in accordance with law and after considering all the documentary evidences filed by the assessee and give adequate opportunity of being heard to the assessee. Assessee is also directed through his counsel to appear before the Assessing Officer on **25.02.2019 at 10.00 AM** alongwith the Donor, Smt. Lokesh Kumari

to substantiate his case and fully cooperate with the AO in the proceedings and did not take any unnecessary adjournment and file all the documentary evidences. There is no need to issue separate notice for hearing.

6. In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced on 05/02/2019.

Sd/-

**[H.S. SIDHU]**  
**JUDICIAL MEMBER**

*Date 05/02/2019*

**“SRBHATNAGAR”**

**Copy forwarded to: -**

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

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By Order,

Assistant Registrar, ITAT, Delhi Benches