

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.1862/Del/2018  
Assessment Year: 2008-09

Deepak Chanana, Vs. ITO,  
F-1, D-31, South Side of GT Road, Ward-1(2),  
Chandra Nagar, Ghaziabad.  
Ghaziabad.

PAN: AAKPC5590K

(Appellant)

(Respondent)

Assessee by : Shri Rajesh Malhotra, CA  
Revenue by : Shri S.L. Anuragi, Sr. DR

Date of Hearing : 19.02.2019  
Date of Pronouncement : 20.02.2019

ORDER

This appeal by the assessee is directed against the order dated 05<sup>th</sup> December, 2017 of the CIT(A)-2, Noida, relating to Assessment Year 2008-09.

2. Although a number of grounds have been raised by the assessee, they all relate to the *ex parte* order of the CIT(A) sustaining the various additions made by the Assessing Officer.

3. After hearing both the sides, I find the assessee is an individual. On the basis of the AIR information received that the assessee has invested a sum of Rs.33,27,000/- in purchase of an immovable property on 12<sup>th</sup> June, 2007, the assessment was reopened by issue of notice u/s 148. Since there was no non-compliance from the side of the

assessee, the Assessing Officer determined the total income of the assessee at Rs.33,27,000/- being the investment in the property by passing the order u/s 144 of the IT Act. Since none appeared on behalf of the assessee, the Id.CIT(A), in the ex parte order passed by him, sustained the addition made by the Assessing Officer. It is the submission of the Id. counsel for the assessee that in the interest of justice the assessee should be given one more opportunity to substantiate his case. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore this issue back to the file of the Assessing Officer with a direction to grant one final opportunity to the assessee to substantiate his case. The assessee is also hereby directed to appear before the Assessing Officer and substantiate his case without seeking any adjournment under any pretext failing which the Assessing Officer is at liberty to pass appropriate order as per law. I hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

The decision was pronounced in the open court on 20.02.2019.

Sd/-  
(R.K. PANDA)  
ACCOUNTANT MEMFBER

Dated: 20<sup>th</sup> February, 2019

dk

Copy forwarded to

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

Asstt. Registrar, ITAT, New Delhi