

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.5417/Del/2018
Assessment Year: 2010-11

Seema Verma,
M-179, 1st Floor,
Vikas Puri,
New Delhi.

Vs. ITO,
Ward-44(1),
New Delhi.

PAN: AHGPV3566K

(Appellant)

(Respondent)

Assessee by : Shri V.K. Sabharwal, Advocate
Revenue by : Ms Rakhi Vimal, Sr. DR

Date of Hearing : 14.03.2019
Date of Pronouncement : 27.03.2019

ORDER

This appeal by the assessee is directed against the order dated 29th June, 2018 of the CIT(A)-15, New Delhi, relating to Assessment Year 2010-11.

2. The assessee in her various grounds of appeal challenged the *ex parte* order of the CIT(A) in confirming the various additions made by the Assessing Officer and upholding the order initiating reassessment proceedings u/s 147 of the IT Act.

3. Facts of the case, in brief, are that the assessee is an individual. Notice u/s 148 of the Act was issued on 31st March, 2017, after recording reasons and with the prior approval of the DCIT-15, Delhi. In response to notice u/s 148, the assessee filed

return of income on 25th May, 2017 declaring a taxable income of Rs.1,73,110/- after claiming a deduction of Rs.56,944/- under Chapter VIA of the IT Act. The Assessing Officer, in the assessment order passed u/s 143(3) of the IT Act, made addition of Rs.12,55,000/- u/s 68 of the Act being unexplained cash deposits in her savings bank account maintained with Syndicate Bank. Since, despite service of notice, no one appeared before the CIT(A), the Id.CIT(A), in the *ex parte* order passed by him, upheld the addition made by the Assessing Officer.

4. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

5. I have considered the rival arguments made by both the sides and perused the orders of the authorities below. It is an admitted fact that due to non-appearance before the CIT(A) despite number of opportunities, the assessee did not appear before the CIT(A) for which the Id.CIT(A) in the *ex parte* order passed by him, upheld the action of the Assessing Officer in making the addition u/s 68 of the Act. It is the submission of the Id. counsel for the assessee that given an opportunity, the assessee is in a position to substantiate her case. Considering the totality of the facts and in the interest of justice, I deem it proper to restore the issue to the file of the Id.CIT(A) with a direction to grant one final opportunity to the assessee to substantiate her case and decide the issue as per fact and law. The assessee is also hereby directed to appear before the CIT(A) without seeking any adjournment under any pretext failing which the Id.CIT(A) 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.

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

Pronounced in the open court on 27.03.2019.

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

Dated: 27th March, 2019

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

Asstt. Registrar, ITAT, New Delhi