

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

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA No.7596/DEL/2018  
[Assessment Year: 2010-11]

Shri Abad Mohammed  
105, Phatak Ram Kishan Dass  
Chitli Qabar, Jama Masjid  
Daryaganj, Delhi

Vs.

The I.T.O  
Ward 48(1)  
New Delhi

PAN: AIIPM 8121 E  
[Appellant]

[Respondent]

Date of Hearing : 24.04.2019  
Date of Pronouncement : 26.04.2019

Assessee by : Shri M.S. Siddiqui, Adv.  
Revenue by : Shri S.L. Anuragi, Sr. DR

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER:**

With this appeal, the assessee has challenged the correctness of the order of the Commissioner of Income Tax [Appeals] - 16, New Delhi dated 31.08.2018 pertaining to A.Y 2010-11.

2. The solitary grievance of the assessee is that the CIT(A) erred in confirming the exparte order of the Assessing Officer.

3. Facts on record show that as per the information available on ITD, the Assessing Officer came to know that the assessee has deposited cash amounting to Rs. 12,10,948/- and the assessee had filed his return of income. Accordingly, proceedings u/s 147 of the Act were initiated and notice u/s 148 of the Act was issued. Reasons were recorded for reopening assessment with reference to the information received in respect of deposit of Rs. 12,10,948/- in the bank account.

4. Since nobody attended the assessment proceedings, the Assessing Officer made an addition of Rs. 12,10,948/-.

5. The assessee carried the matter before the CIT(A) and vehemently contended that the Assessing Officer did not provide any details of bank account in which the cash was found to be deposited. The contention of the assessee did not find any favour with the CIT(A) who confirmed the assessment.

6. Before me, the ld. AR once again stated that the Assessing Officer has neither provided details regarding which bank account cash was found to be deposited nor he has given the AIR information on the basis of which the assessment order was reopened. It is the say of the ld. AR that the assessee did file return of income, which has been completely ignored by the Assessing Officer. The ld. AR supplied copy of acknowledgment of filing of return of income.

7. On the other hand, the ld. DR supported the findings of the CIT(A).

8. I have carefully perused the orders of the authorities below. I find that though the Assessing Officer has referred to the AIR information, but nowhere in his assessment order he has mentioned the name of the bank in which cash was found to be deposited. The contention of the ld. AR that there is no cash deposit in the bank account of the assessee cannot be brushed aside lightly, though the contention

cannot also be verified, as I am unaware of the bank account, which the Assessing Officer is referring to.

9. In the interest of justice and fair play, I deem it fit to restore this issue to the file of the Assessing Officer. The Assessing Officer is directed to furnish the details of the bank account in which the cash was found to be deposited as per the AIR information. The Assessing Officer is also directed to consider the return of income filed by the assessee wherein the returned income is shown at Rs. 1,55,880/- and decide the appeal afresh after giving reasonable and sufficient opportunity of being heard to the assessee.

10. In the result, the appeal filed by the assessee in ITA No. 7596/DEL/2018 is allowed for statistical purposes.

The order is pronounced in the open court on 26.04.2019.

Sd/-

[N.K. BILLAIYA]  
ACCOUNTANT MEMBER

Dated: 26<sup>th</sup> April, 2019.

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	