

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.7886/Del/2018  
Assessment Year: 2010-11

Har Parkash,  
HP Travels Fuel Depot,  
Sector-6, RK Puram,  
New Delhi.

Vs. ITO,  
Ward-33(1),  
New Delhi.

PAN: AJDPP7308L

(Appellant)

(Respondent)

Assessee by	:	Shri Pratap Gupta, CA
Revenue by	:	Shri S.L. Anuragi, Sr. DR
Date of Hearing	:	07.05.2019
Date of Pronouncement	:	13.05.2019

ORDER

This appeal by the assessee is directed against the *ex parte* order dated 27<sup>th</sup> December, 2017 passed by the CIT(A)-11, New Delhi, relating to Assessment Year 2010-11.

2. The assessee, in its various grounds, has challenged the *ex parte* order of the CIT(A) dismissing the appeal filed by the assessee and sustaining the various additions made by the Assessing Officer.

3. Facts of the case, in brief, are that on the basis of AIR information, the case of the assessee was reopened u/s 147 of the Act and notice u/s 148 was issued. Since

there was no compliance from the side of the assessee, the Assessing Officer completed the assessment u/s 144 of the Act determining the total income at Rs.13,36,040/- wherein he made addition of Rs.12,98,500/- being cash deposited by the assessee in his savings bank account maintained with Syndicate Bank and estimating the profit @ 8% of the contract receipt of Rs.4,69,226/-. Since none appeared on behalf of the assessee despite sufficient opportunities granted, the Id. CIT(A) in the *ex parte* order passed by her, dismissed the appeal for non-prosecution.

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

5. I have heard the rival arguments made by both the sides and perused the orders of the authorities below. It is the submission of the Id. counsel for the assessee that due to duplicate PAN Number the Assessing Officer has made addition which has been upheld by the CIT(A) in the *ex parte* order passed by her. It is an admitted fact that there was non-compliance before the Assessing Officer and CIT(A) for which both the authorities below have passed *ex parte* orders. However, it is also an admitted fact that the Id.CIT(A), instead of deciding the issue on merit, has dismissed the appeal for want of prosecution. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of the Assessing Officer with a direction to grant one final opportunity to the assessee to substantiate his case and decide the issue as per fact and law. The assessee is also hereby directed to appear before the Assessing Officer and substantiate the cash

deposits in the bank account, 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 allowed for statistical purposes.

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

The decision was pronounced in the open court on 13.05.2019.

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

Dated: 13<sup>th</sup> May, 2019

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

Asstt. Registrar, ITAT, New Delhi