

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

**BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER**

ITA No.7048/Del/2018  
Assessment Year: 2010-11

Ms. Salika Bali Block JRD 238, Bungalow No.4, Sainik Farms, New Delhi PAN No.AHYPB7370H	Vs	Income Tax Officer Ward – 31 (4) Civic Centre New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Rajan Sachdeva, CA
Respondent by	Shri S. L. Anuragi, Sr. DR

Date of hearing:	01/08/2019
Date of Pronouncement:	/08/2019

**ORDER**

**PER R.K. PANDA, AM:**

This appeal filed by the assessee is directed against the order dated 24.01.2018 of the CIT(A)-11, New Delhi relating to A. Y. 2010-11.

2. The assessee in the various grounds of appeal has challenged the exparte order of the CIT(A) in confirming the various additions made by the Assessing Officer.

3. Facts of the case, in brief, are that the assessee is an individual and had not filed her return of income for the impugned assessment year. On the basis of AIR information that

assessee had purchased a motor vehicle for Rs.19,80,000/-, the case of the assessee was reopened u/s.147 of the Act after obtaining necessary approval. Thereafter notice u/s.148 of the Act was issued. Statutory notices u/s. 143 (2)/142 (1) were issued from time to time but there was poor compliance. On being asked by the Assessing Officer to explain the source for purchase of the motor vehicle it was submitted that the assessee has received a gift of Rs.11,00,000/- from her grandmother and an amount of Rs.9,87,000/- was spent by her.

4. However, the Assessing Officer was not satisfied with the explanation given by the assessee. Rejecting the various explanation given by the assessee the Assessing Officer made addition of Rs.9,87,000/- u/s. 69C of the IT Act, 1961 and Rs.11,37,000/- u/s.68 of the IT Act. Thus, the Assessing Officer completed the assessment on a total income of Rs.21,24,000/-.

5. Since nobody appeared before the CIT(A) despite number of opportunities granted, the Ld. CIT(A) in the exparte order passed by him confirmed the various additions made by the Assessing Officer.

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

7. I have considered the rival arguments made by both the sides, perused the orders of the AO and CIT(A) and the paper book filed on behalf of the assessee. It is an admitted fact that there was very poor compliance before the Assessing Officer to explain the source of investment towards purchase of the motor vehicle. I find none appeared before the CIT(A) for which he was constrained to pass the exparte order. 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 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 Ld. 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.

8. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 05.08.2019.

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

\*Neha\*

Date:- 05.08.2019

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating 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	05.08.2019
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	