

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

**BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER**

I.T.A. Nos. 5157 & 5158/Del/2018  
Assessment Years: 2011-12 & 2012-13

JALAJ SHRIVASTAVA  
C-II/163, SATYA MARG,  
CHANKYA PURI,  
NEW DELHI - 110 021  
(PAN: ANOPS2215A)  
**(ASSEESSEE)**

vs. ACIT, CIRCLE 64(1),  
NEW DELHI

**(RESPONDENT)**

**Assessee by:** Sh. Asutosh Lohia, Adv.  
**Revenue by:** Sh. Amrit Lal, Sr. DR.

**ORDER**

These appeals are filed by the assessee against the respective Orders passed by the Ld. CIT(A)-21, New Delhi relating to Assessment Years 2011-12 & 2012-13 on the following grounds.

**GROUND RAISED IN ITA NO. 5157/DEI/2018 (AY 2011-12)**

1. Because in any view the addition made by the AO and confirmed by Ld. CIT(A) of Rs. 5,01,000/- on account of unexplained credit entries is highly unjust, without proper opportunity, wrong, illegal and against the facts and law of the case.
2. Because in any view, and without prejudice to above grounds, addition made, interest charged and the Assessment order passed are wrong, illegal, without proper opportunity, bad in law and against the law facts and law of the case.
3. Because the appellant craves leave to add or alter, any or more ground of grounds of appeal, at the time of hearing of appeal.

**GROUND RAISED IN ITA NO. 5158/DEI/2018 (AY 2012-13)**

1. Because in any view the addition made by the AO and confirmed by Ld. CIT(A) of Rs. 52,723/- on account of unexplained credit entries is highly unjust, without proper opportunity, wrong, illegal and against the facts and law of the case.
2. Because in any view the addition made by the AO and confirmed by the CIT(A) of Rs. 7,16,517/- on account of unexplained credit

entries is highly unjust, without proper opportunity, wrong, illegal and against the facts and law of the case.

3. Because in any view, and without prejudice to the above grounds, addition made, interest charged and the Assessment order passed are wrong, illegal, without proper opportunity, bad in law and against the facts and law of the case.

4. Because the appellant craves leave to add or alter, any or more ground of grounds of appeal, at the time of hearing of appeal.

2. Since the grounds of appeal raised in both these appeals are similar and identical, hence, we have heard both the appeals together which are being disposed of by this common order for the sake of convenience, by dealing with ITA No. 5157/Del/2018 (AY 2011-12) and the result thereof will apply *mutatis mutandis* to other appeal being ITA No. 5158/Del/2018 (AY 2012-13).

3. Facts narrated by the revenue authorities are not disputed by both the parties, hence, the same are not repeated here for the sake of convenience.

4. At the time of hearing, Ld. Counsel for the assessee stated that Assessee, Sh. Jalaj Shrivastava is an IAS Officer, working on the post of Additional Secretary in the Government of India and posted in Delhi. Assessee's counsel requested that AO as well as Ld. CIT(A) has not given proper opportunity to the assessee for substantiating his claim. He further stated that assessee is having all the evidences for substantiating his claim, if this Bench give an opportunity to the assessee to produce the same before the AO and also requested to set aside the issues in dispute to the file of the AO for fresh consideration, after giving adequate opportunity of being heard to the assessee.

5. Ld. DR has not raised any objection on the request of the Ld. Counsel for the assessee.

6. I have heard both the parties and perused the orders of the revenue authorities. I find considerable cogency in the submissions of the Ld. Counsel for the assessee that assessee is having all the documentary evidences, but Assessing Officer and Ld. CIT(A) have not given proper

opportunity to the assessee to substantiate his case. Accordingly, in the interest of justice, the issues in dispute are set aside to the file of the Assessing Officer for fresh consideration, after giving adequate opportunity of being heard to the assessee and also examine all the evidences/documents to be filed by the Assessee to substantiate his case. Assessee is also directed through his counsel to fully cooperate with the Assessing Officer in the proceedings and did not take any unnecessary adjournment with the liberty to file any evidence before the AO to substantiate his case. In the result, the ITA No. 5157/Del/2018 (AY 2011-12) stands allowed for statistical purposes.

6.1 Following the consistent view as taken in assessment year 20011-12 as aforesaid, the issues involved in assessment year 2012-13 are also set aside to the file of the AO with the similar directions, as aforesaid. Accordingly, the ITA no. 5158/Del/2018 (AY 2012-13) stands allowed for statistical purposes.

7. In the result, both the appeals filed by the assessee stand allowed for statistical purposes.

Order pronounced on 06/11/2019.

**Sd/-**  
**[H.S. SIDHU]**  
**JUDICIAL MEMBER**

Date 06/11/2019

**"SRB"**

**Copy forwarded to: -**

1. Appellant -
  2. Respondent -
  3. CIT
  4. CIT (A)
  5. DR, ITAT
- TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches