

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

BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER

ITA No.5897/Del/2018
Assessment Year: 2010-11

Vipul 208-209, Usha Kiran Building, Azadpur, Commercial Complex, Azadpur, New Delhi -110033 PAN No. AHDPV6417G (APPELLANT)	Vs.	Income Tax Officer Ward- 4 (5) New Delhi (RESPONDENT)
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Appellant by	Sh. Harshvardhan Aggarwal, CA
Respondent by	Sh. Saras Kumar, Sr. DR

Date of hearing:	09/12/2019
Date of Pronouncement:	11/12/2019

ORDER

PER R.K PANDA, AM:

This appeal filed by the assessee is directed against the order dated 27.06.2018 of the CIT(A)-1, Gurgaon relating to A.Y.2010-11.

2. Despite service of notice none appeared on behalf of the assessee. Therefore, this is being decided on the basis of material available on record and after hearing the Ld. DR.

3. The assessee in the grounds of appeal has challenged the exparte order of the CIT(A) in confirming the addition of Rs.6 lacs made by the AO u/s. 68 of the IT Act and also upholding the validity of reassessment proceedings initiated u/s. 147 of the IT Act.

4. Facts of the case, in brief, are that the assessee is an individual. The case of the assessee was reopened u/s. 147 of the IT Act by recording reasons and notice u/s. 148 was issued on 29.03.2017. The case was reopened on the ground that assessee had deposited cash of Rs. 6 lacs in his bank account during the financial year 2009-10. The AO completed the assessment u/s. 143 (3) / 147 by making the addition of Rs. 6 lacs on the ground that assessee could not explain the deposit of cash in his bank account by producing requisite evidence to his satisfaction. Since, the assessee did not appear before the CIT(A), the Ld. CIT(A) in the exparte order passed by him, upheld the action of the AO. After 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 his case and decide the issue as per fact and law. The assessee is also hereby directed to appear before the CIT(A) and explain his case failing which the Ld. CIT(A) is at liberty to pass appropriate order as per law. I hold and direct accordingly. The grounds raise by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 11.12.2019.

Sd/-
(R.K PANDA)
ACCOUNTANT MEMBER

Neha

Date:-11.12.2019

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	11.12.2019
Date on which the typed draft is placed before the dictating Member	11.12.2019
Date on which the approved draft comes to the Sr.PS/PS	11.12.2019
Date on which the fair order is placed before the Dictating Member for Pronouncement	11.12.2019
Date on which the fair order comes back to the Sr. PS/ PS	11.12.2019
Date on which the final order is uploaded on the website of ITAT	11.12.2019
Date on which the file goes to the Bench Clerk	11.12.2019
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	