

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "A" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND

SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA.Nos.1322 & 1323/Del./2017

Assessment Years 2008-2009 & 2009-2010

Shri Bishan Bansal, Faridabad. Haryana PAN AEZPS1452H C/o. RRA Taxindia, D-28, South Extension Part-I, New Delhi – 110 049.	vs.	The DCIT, Central Circle-II1, Faridabad.
(Appellant)		(Respondent)

For Assessee :	Shri Rakesh Gupta, And Shri Somil Agarwal, Advocates.
For Revenue :	Shri Sanjay Goel, CIT-D.R.

Date of Hearing :	04.02.2020
Date of Pronouncement :	04.02.2020

ORDER

PER BHAVNESH SAINI, J.M.

Both the appeals by the same Assessee are directed against the different Orders of the Ld. CIT(A), Karnal, Dated 20.01.2017, for the A.Ys. 2008-2009 and 2009-2010.

2. We have heard the Learned Representatives of both the parties.

3. In this case search was conducted on 09.05.2012. In the A.Y. 2008-2009 A.O. made addition of Rs.4,50,000/- on account of cash deposit. In A.Y. 2009-2010, A.O. made similar addition of Rs.1 lakh on account of cash deposit. The A.O. passed the assessment order under section 153A read with section 143(3) of the I.T. Act, 1961. The assessee challenged both the additions before the Ld. CIT(A), but, the appeal of the assessee have been dismissed.

4. Learned Counsel for the Assessee submitted that assessee has filed return of income originally for the A.Y. 2008-2009 on 04.03.2009 at Rs.7,85,050/- and for the A.Y. 2009-2010 assessee filed original return of income on 16.07.2009 at Rs.7,72,270/-. Copies of the acknowledgments for filing of the returns duly attested by Counsel for Assessee are placed on record. The assessments were thus completed. He has, therefore, submitted that since no incriminating material was found during the course of search and addition is made on the basis of record

produced by the assessee, therefore, the issue is covered by Judgment of the Hon'ble Delhi High Court in the case of CIT vs., Kabul Chawla 380 ITR 573 (Del.) and Pr. CIT vs., Meeta Gut Gutia 395 ITR 526 (Del.). He has submitted that since the original returns have not been considered by the authorities below, therefore, matter could be remanded to the A.O. for verification and passing the order afresh, as per Law.

5. The Ld. D.R. also suggested that the matter may be remanded to the file of A.O. for verifying the filing of the original returns of income.

6. Considering the submissions of both the parties in the light of material on record, we set aside the Orders of the authorities below and restore the matter in issue to the file of A.O. with a direction to pass assessment orders afresh in the light of original returns of income filed by the assessee, after duly verifying of the same from the records. The A.O. shall give reasonable, sufficient opportunity of being heard to the assessee. Appeals of the Assessee are allowed for statistical purposes.

7. In the result, both the appeals of the Assessee are allowed for statistical purposes.

Order pronounced in the open Court.

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

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 04th February, 2020

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'A' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.