

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

**BEFORE : SMT. DIVA SINGH, JUDICIAL MEMBER**

**ITA No.2721/Del/2019  
Assessment Year: 2010-11**

Reena Sehgal, F-100, Kirti Nagar, New Delhi. <b>PAN : AQNPS5567R</b> (Appellant)	vs.	Income-tax Officer, Ward 62(2), New Delhi.  (Respondent)
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Appellant by:	Mr. Upvan Gupta, C.A.
Respondent by:	Ms. Rinku Singh, Sr. DR.

Date of hearing	: 05.02.2020
Date of Pronouncement	: 06.02.2020

**ORDER**

The present appeal has been filed by the assessee, wherein correctness of the order dated 25.01.2019 of CIT(A)-38, New Delhi pertaining to 2010-11 assessment year is assailed on the following grounds:

*"1. Based on the facts and circumstances of the case and in law, the order passed by the Learned Commissioner of Income-tax (appeals)-38, New Delhi (hereinafter referred to as 'Learned CIT(A)' under section 250(6) of the Income-tax Act, 1961 ('the Act'), is bad in law and void ab-initio.*

*2. Based on the facts and circumstances of the case and in law, the learned assessing officer has erred in making additions to*

*income amounting to Rs.16,70,000/- pertaining to cash deposit in Bank account.*

*3. Based on the facts and circumstances of the case and in law, the assessee was prevented by sufficient cause to produce additional evidences before the CIT(A)."*

2. At the time of hearing an adjournment application was moved on behalf of the assessee. However, considering the material available on record, the adjournment request was withdrawn and the Id. AR, inviting attention to the impugned order, submitted that the assessee did not receive the notice for the date of hearing before the Id. Commissioner of Income-tax (Appeals). In view thereof, the assessee remained unrepresented. Accordingly, it was his limited prayer that the order may be set aside to the file of CIT(A) in order to grant an effective opportunity of being heard.

3. Considering the material available on record, Id. Sr. DR did not oppose the request.

4. A perusal of the record shows that certain deposits in the bank account of the assessee were required to be addressed. For want of representation, the addition was made by the Assessing Officer by an order u/s. 144 read with section 147 of the Income-tax Act. Before the Id.

CIT(A) also, the assessee remained un-represented. In view thereof and in the interest of substantial justice, the impugned order is set aside to the file of Id. CIT(A) with the direction to pass a speaking order in accordance with law. The assessee is directed to place full facts before him, which the Id. CIT(A) shall consider at the time of hearing after giving the assessee a reasonable and effective opportunity of being heard. The assessee in his own interest is advised to make full and proper representation before the said authority and not to abuse the trust reposed.

3. In the result, the appeal of the assessee is allowed for statistical purposes.

Order was pronounced in the open court at the time of hearing itself.

Sd.0

**(DIVA SINGH)**  
JUDICIAL MEMBER

Dated: 06/02/2020  
'aks'

Copy forwarded to:

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

Assistant Registrar  
ITAT New Delhi