

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

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

**ITA No.1512/Del/2019  
Assessment Year: 2013-14**

Vandana Bhagat,  
H.No. 26, Ground Floor,  
Akashneem Marg, DLF,  
Phase-II, Gurgaon.

**PAN : AINPB9416G**  
(Appellant)

vs.

Income-tax Officer,  
Ward 11(4), New Delhi.

(Respondent)

Appellant by: Mr. Vipul Gupta, Advocate  
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 17.01.2018 of CIT(A)-4, New Delhi pertaining to 2013-14 assessment year is assailed on the following grounds:

*“During the assessment year 2013-14, assessee received a sum of Rs 43,00,000/- in her bank account from her husband i.e. shri Hemant bhagat*

*The bank statement of her husband i.e. Indian overseas bank statement account number 143602000010253 was furnished during the scrutiny proceedings.*

*But it was not taken into consideration.*

*It was mentioned by the Ld. ITO in her order on page no 4 that "It is also evident that credit entries in the bank account of Smt.Vandana Bhagat at the following dates are not appearing in the Bank account of Sh. Hemant Bhagat as withdrawals:-*

<i>DATE</i>	<i>PARTICULARS</i>	<i>AMOUNT(RS)</i>
<i>14.05.12</i>	<i>BANK</i>	<i>500000</i>
<i>26.05.12</i>	<i>BANK</i>	<i>300000</i>
<i>30.05.12</i>	<i>ADVANCE RECEIVED FOR 40 JCM (SUDESH DUA)</i>	<i>500000</i>
<i>12.10.12</i>	<i>BANK</i>	<i><u>30,00,000</u></i>
<i>TOTAL</i>		<i><u>43,00,000</u></i>

*This rs 43,00,000 had been added to the returned income.*

*However this amount was received from her husband , Shri Hemant bhagat vide his Indian overseas Bank account number-143602000010253*

*During the First appellate proceedings at CIT (APPEALS), the bank account, ledger balance confirmation, pan card copy, copy of the ITR of her husband i.e. Shri Hemant bhagat were furnished*

*However our case was made ex-parte because we could not appear before the HON'BLE CIT (Appeals) because we did not receive any notices.*

*PRAYER: It is most respect fully prayed that our case be remanded back to the Assessing officer so that the amount received by the*

*assessee from her husband to the tune of Rs 43,00,000/- gets verified or any other benefit which the TRIBUNAL deems fit.*

2. The Id. AR, inviting attention to the impugned order, made statement that the assessee did not receive notice and consequently remained unrepresented before the Id. CIT(A). In the circumstances, it was his limited prayer that an opportunity of being heard to the assessee be given by remanding the issue to the file of Id. CIT(A). The Id. Sr. DR, on considering the material available on record, did not oppose the said prayer.

3. I have heard the submissions of both the parties and perused the material available on record. In the facts of the present case, admittedly, the appeal of the assessee is dismissed for non-representation. It is also seen that the order passed is not in terms of the statutory spirit as set out in sub-section (6) of section 250 of the Act. Accordingly, accepting the oral undertaking given by the Id. AR, it is considered appropriate in the interest of substantial justice that the issue should be remanded back to the file of Id. CIT(A) for deciding the same in accordance with law by way of speaking order after giving the assessee a reasonable opportunity of being heard. The assessee in its own interest is advised to make full and

proper representation and not to abuse the trust reposed. In the eventuality to abuse the trust reposed, the CIT(A) shall be at liberty to decide the issue on the basis of material available on record.

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

The order was pronounced in the open court.

Sd/-

**(DIVA SINGH)**  
JUDICIAL MEMBER

Dated: 06/02/2020  
'aks'