

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

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

ITA No. 3686/DEL/2019  
[Assessment Year: 2010-11]

RUCHI KALIA,  
A-2/132, PRATEEK APPARTMENTS,  
PASCHIM VIHAR,  
NEW DELHI – 110 063  
(PAN: BBFPK9271J)

Vs. ITO, WARD-40(1),  
ROOM NO. 1707,  
CIVI CETNRE, NEW DELHI – 2

[Appellant]

[RESPONDENT]

Assessee by: Shri Pramod Jain, CA  
Revenue by : Smt. Rinku Singh, Sr. DR.

**ORDER**

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax [Appeals-14], New Delhi dated 06.11.2018 pertaining to assessment year 2010-11 on the following grounds:-

- 1. The order passed by the AO and Ld. CIT(A) is bad in law and against the facts of the case.*
- 2. That the AO erred in invoking provisions of section 68 of the Act.*
- 3. That the Ld. CIT(A) erred in sustaining the addition without considering the fact that the AO erred in making the assessment proceedings without issuing notice u/s. 143(2) of the Income Tax Act, 1961 which makes the whole assessment proceedings null and void.*
- 4. That the Ld. CIT(A) erred in sustaining the addition made by the AO amounting to Rs. 16,22,500/- on account of unexplained cash credit u/s. 68 of the Income Tax Act, 1961.*
- 5. That the Ld. CIT(A) and AO erred in passing the order without providing an opportunity of being heard.*

6. *That the order of the Ld. AO is based in assumption and presumption which is against the law.*
7. *That the AO erred in initiating penalty u/s. 271(1)©.*
8. *That the AO and Ld. CIT(A) also erred in not following various judgments of jurisdictional High Court and ITAT.*
9. *That the appellant craves leave to add, alter, modify or delete any of the ground of appeal. 2.*

Prayer

*On the facts and in the circumstances of the case and in view of judicial precedents, it is humbly prayed that:-*

1. *Order passed u/s. 144/147 be quashed and set aside;*
2. *Addition of Rs. 16,22,500/- be deleted and*
3. *Penalty proceedings u/s. 271(1)© of the Act be dropped.*

2. 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.

3. At the time of hearing Ld. Counsel for the assessee stated that Ld. CIT(A) has decided the issues in dispute against the assessee without giving sufficient opportunity for substantiating the claim of the assessee. He further stated that assessee is having all the documentary evidences for substantiating the claim in dispute and requested that the issues in dispute may be set aside to the Ld. CIT(A) with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee.

4. On the contrary, Ld. DR relied upon the orders of the authorities below, but has not raised any serious objection on the request of the Ld. Counsel for the assessee.

5. I have heard both the parties and perused the orders of the revenue authorities especially the impugned order, I am of the considered view that the impugned order passed by the Ld. CIT(A) is exparte and non-speaking order. Therefore, in the interest of justice, I am setting aside the issues in dispute to the Ld. CIT(A)

with the directions to decide the same afresh, as per law, after giving adequate opportunity of being heard to the assessee and also consider all the documentary evidences filed by the assessee, if any.

5.1 Keeping in view of the facts and circumstances of the present case and non-cooperation of the assessee before the revenue authorities, I am directing the Assessee through this Counsel to appear before the **Ld. CIT(A) on 21.04.2020 at 10.00 AM** for hearing. It is made clear that there is no need to issue the notice for 21.04.2020, because this order has already been pronounced in the Open Court.

6. In the result, the Appeal of the Assessee is allowed for statistical purposes.

The order pronounced on 06.02.2020.

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

Dated:06-02-2020

SRB

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi