

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

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

ITA No. 1242/DEL/2019
[Assessment Year: 2015-16]

JOLLY GUPTA,
C-7/176,
YAMUNA VIHAR,
DELHI – 110 053
(PAN: AFLPG6455K)
[Appellant]

Vs. ITO, WARD-57(3),
NEW DELHI
D-BLOCK, VIKAS BHAWAN
NEW DELHI – 2
[RESPONDENT]

Assessee by: Shri K. Sampath, Advocate & Sh. V.
Rajakumar, Advocate
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-19], New Delhi dated 12.12.2018 pertaining to assessment year 2015-16 on the following grounds:-

"1. *That the Ld. CIT(A) erred on facts and on law by confirming addition of cash deposits of RS. 13,45,000/- as unexplained cash credit u/s. 68 of the Income Tax Act, 1961.*

2. *That the appellant craves leave to add to, alter, amend or vary all or any of the aforesaid ground(s) of appeal.*

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 Id. 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. He filed a Paper Book containing pages 1-32 in which he has attached the various documentary evidences supporting the claim of 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 records alongwith the documentary evidences filed by the assessee in the shape of Paper Book pages 1-32 in which the assessee has attached the copy of written submissions before CIT(A) dated 09.10.2018; copy of written submissions before CIT(A) dated 22.10.2018 alongwith (i) copy of bank statement of Bhisham Gupta; ii) copy of ITR, computation of income; copy of notice u/s. 142(1) dated 19.1.2017; reply to notice u/s. 142(1) dated 8/2/2017 alongwith Karnataka Bank statement, Canara Bank statement, ITR computation of income; copy of notice u/s. 142(1) dated 26.4.2017; replies of notice u/s. 142(1) 7.7.2017, 26.12.2017 alongwith confirmation of gift of Sh. Bhisman Kumar Gupta and bank statement of Sri Bhisham Kumar Gupta. Ld. Counsel for the assessee also certified that the above cited papers were all filed before the lower authorities. After perusing the impugned order and the documentary evidences filed by the assessee in the shape of paper book, I am of the considered view that the impugned order

passed by the Ld. CIT(A) is ex parte and non-speaking order and was passed without considering the documentary evidences filed by the assessee. 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 in the shape of paper book as stated above.

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