

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

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

ITA No. 2569/DEL/2019
[Assessment Year: 2014-15]

SUNITA KASWAN,
H.NO. 5, DEFENCE COLONY,
HISAR, HARYANA
(PAN: ANPPK2917E)
[Appellant]

Vs. ITO, WARD-04
HISAR,

[RESPONDENT]

Assessee by: Sh. V. Rajakumar, Advocate
Revenue by : Sh. Pradeep Singh Gautam, Sr. DR.

ORDER

This appeal is filed by the Assessee against the order of the Ld. Commissioner of Income Tax [Appeals], Hisar dated 31.12.2018 pertaining to assessment year 2014-15 on the following grounds:-

On the facts and in the circumstances of the case and in law the Ld. CIT(A) erred in :

1. Upholding the validity of assessment which is without jurisdiction.
2. Confirming the addition amounting to Rs. 15,84,340/- on account of unexplained cash deposited in bank account of the assessee without passing the speaking order on grounds of appeal submitted before the Ld. CIT(A), Hisar.

Both the above actions being arbitrary, erroneous and unlawful must be quashed with directions for appropriate relief.

2. Facts narrated by the revenue authorities are not disputed by both the parties, hence, the same are not being repeated here for the sake of convenience.

3. At the time of hearing, Ld. Counsel for the assessee stated that Ld. CIT(A) has passed a non-speaking order which is not sustainable in the eyes of law. He submitted that assessee is having all the documentary evidences for substantiating her claim, if this Bench set aside the issues in dispute to the file of the Assessing Officer for fresh adjudication. In support of his contention, he also filed a small paper book containing pages 1-18 in which assessee has attached the various documentary evidences on the issues in dispute for substantiating the claim.

4. On the contrary, Ld. DR relied upon the order passed by the Ld. CIT(A).

5. I have heard both the parties and perused the relevant records especially the orders of the revenue authorities and the documentary evidences filed by the assessee in the shape of paper book containing pages 1-18 in which the assessee has attached the copy of reply submitted before AO during the assessment proceedings; copy of reply submitted before AO during the assessment proceedings; copy of Syndiate bank statement; copy of Syndicate bank statement before the CIT(A) Hisar; copy of audit report; copy of notice dated 20.12.16 issued by AO regarding difference of Rs. 693540/- and copy of written submission submitted before the CIT(A). I am of the view that Ld. CIT(A) has passed the impugned order, which is a non-speaking order and hence, the same is not sustainable in the eyes of law. Keeping in view the evidences filed by the Assessee in the shape of paper book, details of which are mentioned above, I am of the view that the evidences produced by the assessee before me was also filed before the Ld. CIT(A) and the AO, which require thorough investigation at the level of the Assessing Officer. Therefore, in the interest of justice, I am setting aside the issues in dispute to the file of the Assessing Officer for fresh adjudication, after giving adequate opportunity of being heard to the assessee.

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

The order pronounced on 04.03.2020.

Sd/-

[H.S. SIDHU]
JUDICIAL MEMBER

Dated:04-03-2020

SRB

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

