

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
A N D
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**I.T.A. Nos. 4030 and 4234/DEL/2019
Assessment Years : 2010-11 and 2015-16**

(THROUGH VIDEO CONFERENCING)

Ms. Sangeeta Mandal, A-9, Sector: 9, F. M. House, Noida-201 301 (Uttar Pradesh) PAN: AAPPM0947H (APPELLANT)	Vs	ITO, Ward : 61 (3) New Delhi. (RESPONDENT)
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Appellant by	Shri Deepak Malik, Adv.;
Respondent by	Shri Vipul Kashyap, Sr.D.R.

Date of Hearing	19.11.2020
Date of Pronouncement	25.11.2020

ORDER

PER SUCHITRA KAMBLE, JM :

These two appeals are filed by the assessee against two separate orders both dated 24/03/2019 passed by CIT (Appeals)-20, New Delhi, for Assessment Years 2010-11 and 2015-16. These were heard together and are being disposed off, for the sake of convenience, by this consolidated order.

2.1 The grounds of appeal for Assessment Year 2010-11 are as under:-

1. *That in view of the facts and circumstances of the case and in law the Ld. CIT(A) erred in confirming ex-parte order framed by Assessing Officer, without providing reasonable opportunity of being heard, a must in law, as settled by various judicial forums from time to time, hence the ex- parte order so passed in furtherance of such violation of principle of natural justice is arbitrary, unjust and bad in law.*

2. *That in view of the facts and circumstances of the case and in law the Ld. CIT(A) erred in sustaining the order framed by the Assessing Officer without serving notice of hearing, a must in law , therefore, the ex-parte order so framed in furtherance thereto, alleging non- compliance thereof is arbitrary, unjust and bad in law.*
3. *That in view of the fact and circumstances of the case and under the law the Ld. CIT erred in confirming the addition made by the Assessing Officer of Rs. 17,91,327/- u/s 69C of the Act on the basis of information gathered on the back of appellant u/s 133(6) of the Act directly from American Express Banking Corporation without contradicting the same and providing opportunity of being heard to the appellant and therefore the assessment so framed in furtherance thereof is arbitrary , unjust and bad in law.*
4. *That in view of the fact and circumstances of the case and under the law the Ld. CIT erred in confirming the addition made by the Assessing Officer of Rs. 2,05,96,307/- u/s 69A of the Act on the basis of information gathered on the back of appellant u/s 133(6) of the Act directly from Standard Chartered Bank and HSBC Bank without contradicting the same and providing opportunity of being heard to the appellant and therefore the assessment so framed in furtherance thereof is arbitrary , unjust and bad in law*
5. *That the appellant crave to add, amend or delete any ground of appeal at the time of hearing. “*

2.2 The grounds of appeal for Assessment Year 2015-16 are as under:-

1. That in view of the facts and circumstances of the case and in law the Ld. CIT(A) erred in confirming the order framed by Assessing Officer, without providing reasonable opportunity of being heard, a must in law, as settled by various judicial forums from time to time, hence the ex- parte order so passed in furtherance of such violation of principle of natural justice is arbitrary, unjust and bad in law.
2. That in view of the facts and circumstances of the case and in law the Ld. CIT(A) erred in sustaining the order framed by the Assessing Officer without serving notice of hearing, a must in law , therefore, the ex-parte order so framed in furtherance thereto, alleging non- compliance thereof is arbitrary, unjust and bad in law.
3. That in view of the fact and circumstances of the case and under the law the Ld. CIT(A) erred in confirming the addition made by the Assessing Officer of Rs. 51,07,963/- u/s 23(l)(a) of the Act as notional rent of property at London without contradicting the same and providing opportunity of being heard to the appellant and therefore the assessment so framed in furtherance thereof is arbitrary , unjust and bad in law.

4. That in view of the fact and circumstances of the case and under the law the Ld. CIT(A) erred in confirming the addition made by the Assessing Officer of Rs. 54,76,870/- u/s 56 of the Act without contradicting the same and providing opportunity of being heard to the appellant and therefore the assessment so framed in furtherance thereof is arbitrary , unjust and bad in law
5. That the appellant crave to add, amend or delete any ground of appeal at the time of hearing. “

3. The Assessing Officer passed assessment order dated 26.12.2017 thereby assessing the total income at Rs.2,23,87,650/- in A.Y. 2010-11. The Assessing Officer passed assessment order dated 30.12.2017 thereby assessing the total income of the assessee at Rs. 1,13,59,960/- for A.Y. 2015-16.

4. Being aggrieved by the assessment order, the assessee filed appeal before the CIT (Appeals). The CIT (A) dismissed the appeal of the assessee.

5. The Ld. Authorized Representative submitted that the CIT (Appeals) has not given an appropriate opportunity of hearing to the assessee to represent his case.

6. The Ld. Departmental Representative relied upon the assessment order and the order of the CIT (Appeals).

6. We have heard both the parties and perused all the material available on record. It is pertinent to note that the CIT (Appeals) has not given any categorical finding on merits of the case and also did not give sufficient opportunity of hearing to the assessee. Therefore, the CIT (Appeals) was not right in dismissing the appeals of the assessee without giving proper opportunity of hearing. Hence, we are remanding back the entire issue to the file of the CIT (Appeals) to be decided on merits. Needless to say, the assessee be given an opportunity of hearing by following the principles of natural justice.

We further direct the assessee to co-operate the revenue authorities for just and proper disposal by remaining present on the hearing dates and submit the relevant documents, otherwise, the revenue is at liberty to dismiss the appeals of the assessee ex-parte on merit. Both the appeals of the assessee are partly allowed for statistical purpose.

8. In result, both the appeal of the assessee are partly allowed, for statistical purpose.

Order pronounced in the Open Court on this 25th Day of November, 2020

**Sd/-
(R. K. PANDA)
ACCOUNTANT MEMBER**

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated : 25/11/2020

MEHTA/R.N

Copy forwarded to :-

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	20.11.2020
Date on which the typed draft is placed before the dictating Member	20.11.2020
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	