

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : SMC-1 : NEW DELHI  
(Through Virtual Hearing)

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.9600/Del/2019  
Assessment Year: 2008-09

Manisha Yadav,  
R-2, 2<sup>nd</sup> Floor, Raj Kunj,  
Raj Nagar,  
Ghaziabad.

Vs ITO,  
Ward-1(4),  
Ghaziabad.

PAN : AAYPY7082N

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri R.K. Gupta, Sr. DR
Date of Hearing	:	15.06.2021
Date of Pronouncement	:	15.06.2021

ORDER

PER R.K. PANDA, AM:

This appeal filed by the assessee is directed against the ex parte order dated 30<sup>th</sup> September, 2019 of the CIT(A), Ghaziabad, New Delhi, relating to the assessment year 2008-09.

2. Although a number of grounds have been raised by the assessee, these all relate to the ex parte order of the CIT(A) confirming the various additions amounting to Rs.21,76,800/- made by the AO on account of undisclosed investment.

3. Facts of the case, in brief, are that the assessee is an individual and has not filed her return of income for the impugned assessment year. AIR information was available on record according to which the assessee had purchased an immovable property with Smt. Shushma, wife of Shri Harbansh Singh Bhatia for Rs.43,53,600/- including stamp duty and other expenses. The share of the assessee comes to Rs.21,76,800/-. On the basis of this information, query letters were issued to the assessee on different dates. However, there was no response from the side of the assessee. The AO, thereafter reopened the case of the assessee u/s 147 of the Act after recording reasons and notice u/s 148 of the Act was issued on 10<sup>th</sup> March, 2015 which was duly served on the assessee. However, there was no compliance from the side of the assessee. Subsequently, the AO issued notice u/s 143(2) and 142(1) on different dates. There was continuous non-compliance and, towards the fag end of the assessment proceedings, certain details were filed. However, the AO was not satisfied with the explanation given by the assessee to substantiate the source of investment to the tune of Rs.21,76,800/-. The AO, therefore, in the order passed u/s 147/143(3) of the Act, made addition of the same to the total income of the assessee.

4. Since the assessee could not substantiate the source of the investment, the Id.CIT(A), in the ex parte order passed by her, sustained the addition made by the AO and also dismissed the various legal grounds filed before her challenging the validity of the reassessment proceedings.

5. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

6. I have heard the Id. DR and perused the record. It is an admitted fact that the AO, in the instant case, made addition of Rs.21,76,800/- on account of undisclosed income in the purchase of the property since the assessee could not substantiate with evidence to his satisfaction regarding the source of the same. I find, the Id.CIT(A), in the ex parte order passed by her, sustained the addition made by the AO and also upheld the validity of the reassessment proceedings. It is the grievance of the assessee in the grounds of appeal that sufficient opportunity was not granted to the assessee. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue back to the file of the CIT(A) with a direction to grant one final opportunity to the assessee to substantiate her case and decide the issue as per fact and law. The assessee is also hereby directed to appear before the CIT(A) and substantiate her case without seeking any adjournment under any pretext failing which, the Id.CIT(A) is at liberty to pass appropriate order as per law. I hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

The order was pronounced in the open court on conclusion of the hearing itself, i.e., on 15<sup>th</sup> June, 2021.

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMBER

Dated: 15<sup>th</sup> June, 2021.

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Copy forwarded to :

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

Asstt. Registrar, ITAT, New Delhi