

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.8598/Del/2019
Assessment Year: 2011-12

Sawarn Singh,
891, Gali No.6,
Har Kishan Nagar Chehherata,
Amritsar.

Vs ITO,
Ward-47(3),
New Delhi.

PAN:BMDPS1497R

(Appellant)

(Respondent)

Assessee by	:	Shri R.R. Maurya, Advocate
Revenue by	:	Shri M. Barnwal, Sr. DR
Date of Hearing	:	14.07.2021
Date of Pronouncement	:	14.07.2021

ORDER

This appeal filed by the assessee is directed against the *ex parte* order dated 16th May, 2019 of the CIT(A)-16, New Delhi relating to assessment year 2011-12.

2. Although a number of grounds have been raised by the assessee, these all relate to the *ex parte* order of the CIT(A) in confirming the various additions made by the AO.

3. Facts of the case, in brief, are that the assessee is an individual. On the basis of information that the assessee has deposited huge cash in his bank account,

proceedings u/s 147 was initiated. Despite issue of notice u/s 148, the assessee did not file any return nor appeared before the AO. Therefore, the AO, in the order passed u/s 147/144, determined the total income of the assessee at Rs.16 lakhs. Since the assessee did not appear before the CIT(A) despite number of opportunities granted, the Id. CIT(A), in her *ex parte* order, sustained the addition made by the AO.

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

5. The Id. Counsel for the assessee submitted that the assessee is very small and due to various reasons the case was not properly represented either before the AO or before the CIT(A). He submitted that in the interest of justice, the assessee should be given an opportunity to substantiate his case. The Id. DR, on the other hand, opposed the arguments advanced by the assessee.

6. I have heard the rival arguments made by both the sides and perused the record. It is an admitted fact that the assessee did not file any return in response to the notice u/s 148 nor appeared before the AO to substantiate the cash deposits made in the bank account. Similarly, the assessee also did not appear before the CIT(A) for which the Id.CIT(A) was constrained to pass the *ex parte* order. It is the submission of the Id. Counsel that given an opportunity, the assessee is in a position to substantiate the source of cash deposit made in the savings bank

account. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of the AO with a direction to grant one final opportunity to the assessee to substantiate his case and decide the issue as per fact and law. The assessee is also hereby directed to appear before the AO and substantiate its case by filing requisite details, failing which, the AO 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 decision was pronounced in the open court on 14.07.2021.

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

Dated: 14th July, 2021

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Copy forwarded to

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

Asstt. Registrar, ITAT, New Delhi