

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

(THROUGH VIDEO CONFERENCE)

**BEFORE SHRI O.P.KANT, ACCOUNTANT MEMBER
and
SHRI KULDIP SINGH, JUDICIAL MEMBER**

**ITA No.7411/Del./2017
ASSESSMENT YEAR : 2014-15**

Sanjeev Yadav,
106, Block No. -18,
Heritage City,
Gurgaon
(PAN : AABPY6301K)

Vs. ITO,
Ward 61(5)
New Delhi

(APPELLIANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : Shri Prakash Dubey, Sr. DR

Date of Hearing : 07.07.2021

Date of Order : 27.07.2021

ORDER

PER KULDIP SINGH, JUDICIAL MEMBER :

Appellant, Sanjeev Yadav (hereinafter referred to as 'the assessee') by filing the present appeal sought to set aside the impugned order dated 24.11.2017 passed by the Commissioner of Income-tax (Appeals)-20, New Delhi qua the assessment year 2014-15 on the grounds inter alia that :

“In the appeal filed, the appellant has raised the following grounds :-

- 1. Assessing the assessee at Rs. 1,06,16,830/- as against returned income of Rs. 4,55,750/-.*
- 2. Treating amount of Rs. 91,45,500/- on a/c of bank deposit as income of the assessee u/s 68 of the Income Tax Act.*
- 3. Holding that the amount of Rs. 24,13,907/- is the income of the assessee in addition to income of Rs. 3,04,98,285/-.”*

2. Briefly stated the facts necessary for adjudication of the controversy at hand are : During the scrutiny proceedings assessing officer noticed that an amount of Rs. 83,48,500/- is lying deposited in various accounts of the assessee. There is a difference of income amounting to Rs. 24,13,907/- as per 26AS and AIR and the return of income filed by the assessee. Assessing Officer also noticed cash deposit of Rs. 85,48,500/- and Rs. 6,86,500/- in the Andhra Bank total amounting to Rs. 91,45,500/- which the assessee failed to explain. Declining the contention raised by the assessee AO proceeded to made addition of Rs. 24,13,907/- and Rs. 91,45,500/- and thereby assess the total income of assessee at Rs. 1,06,18,803/.

3. Assessee has not preferred to put in appearance despite issuance of the notices, consequently, we proceeded to decide the present appeal with the assistance of the ld. DR as well as on the basis of documents available on the file.

4. Assessee carried the matter before the Ld. CIT(A) by way of filing the appeal who has confirmed the addition by dismissing the appeal. Feeling aggrieved the assessee has come up before the Tribunal by way of filing the present appeal.

5. We have heard the Id. Departmental Representative for the revenue to the appeal, gone through the documents relied upon and orders passed by the revenue authorities below in the light of the facts and circumstances of the case.

6. Bare perusal of the impugned order passed by the Ld. CIT(A) shows that the same has been passed ex parte though on merit but without hearing the assessee. Perusal of para 4.1 shows that notices for procuring the presence of the assessee were issued on email address as well as by way of speed post but letter sent by post received back with remarks "Left". This facts goes to prove that Ld. CIT(A) without getting the assessee served proceeded to treat assessee ex parte by recording her satisfaction that "it is apparent that the assessee has deliberately not complied on the given date of hearing". Strangely enough when assessee has apparently not been served upon, how we can expect him to put in appearance during appellant proceeding before Ld. CIT(A).

7. Keeping in view the aforesaid facts and circumstances, we

are of the considered view that in order to decide issue raised in the present appeal once for all, adequate opportunity of being heard is required to be granted. So, we hereby set aside the order passed by Ld. CIT(A) and remit the case back to him to decide afresh after providing adequate opportunity of being heard by getting him served as per law.

8. Resultantly, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in open court on this 27TH day of July, 2021.

**SD/-
(O.P.KANT)
ACCOUNTANT MEMBER**
Dated the 27TH day of July, 2021
Binita

**SD/-
(KULDIP SINGH)
JUDICIAL MEMBER**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.