

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : SMC-2 : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.8784/Del/2019  
Assessment Year: 2011-12

Asha Rani Gupta,  
9/9, South Patel Nagar,  
New Delhi.

Vs ITO,  
Ward-7(2),  
New Delhi.

PAN: AHXPG4460G

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri Vijay Kumar Kataria, Sr. DR
Date of Hearing	:	28.07.2021
Date of Pronouncement	:	28.07.2021

ORDER

This appeal filed by the assessee is directed against the ex parte order dated 02.09.2019 of the CIT(A)-3, New Delhi, relating to assessment year 2011-12.

2. None appeared on behalf of the assessee despite issue of notice through RPAD. Therefore, this appeal is being decided on the basis of the material available on record and after hearing the ld. DR.

3. 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 and determining the total income of the assessee at Rs.15,00,342/- as against the returned income of Rs.1,88,500/-.

4. Facts of the case, in brief, are that the assessee is an individual and filed her return of income on 13.01.2012 declaring the income at Rs.1,88,500/-. The AO completed the assessment u/s 144/147 of the Act on 17<sup>th</sup> December, 2018 determining the total income of the assessee at Rs.15,00,342/- wherein he made an addition of Rs.12,86,120/- on account of unexplained cash credit and bogus capital gains and Rs.25,722/- on account of commission paid for arranging accommodation entry. Since the assessee did not appear before the CIT(A) despite three opportunities granted by sending notice through e-mail, the Id.CIT(A), in the ex parte order passed by him, dismissed the appeal filed by the assessee for non-prosecution.

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 orders of the AO and the CIT(A). It is an admitted fact that due to non-submission of requisite details, the AO passed the order u/s 144/147 of the Act determining the total income of the assessee at Rs.15,00,342/- as against the returned income at Rs.1,88,500/-. Since the assessee did not appear before the CIT(A) despite three notices sent by e-mail, the Id.CIT(A) in the ex parte order passed by him, dismissed the appeal filed by 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 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 explain 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.

Pronounced in the open court at the time of hearing itself, i.e., on  
28.07.2021.

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMBER

Dated: 28<sup>th</sup> 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