

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

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 2428/Del/2018
(Assessment Year: 2014-15)**

United Infoplanet Pvt. Ltd., New Delhi.	Vs.	Addl. CIT, Range-27, New Delhi.
PAN No: AAACU7498R		
APPELLANT		RESPONDENT

Assessee By : Shri M.P. Rastogi, Adv.
Revenue By : Shri Mahesh Thakur, Sr. DR

Per Anadee Nath Misshra, AM

(A) This appeal by Assessee is filed against the impugned order of Learned Commissioner of Income Tax (Appeals)-9, New Delhi, ["Ld. CIT(A)", for short], dated 31.01.2018 for Assessment Year 2014-15. Grounds taken in this appeal of Assessee are as under:

"1. That learned CIT(A) has erred in not admitting and adjudicating on the Additional Ground though it could be adjudicated on the basis of facts and evidences already on record before the learned AO.

2. That the learned CIT(A) has erred in not deleting the extra interest income assessed at Rs. 2,58,567/-, which is covered by Ground NO. 1 challenging the total increased amount of the assessed income – which was raised separately as additional ground as a matter of abundant pre-caution.

3. *The above grounds are independent and without prejudice to each other.*
4. *The appellant seeks leave to add, amend, alter or abandon any of the above grounds at the time of hearing of the appeal."*

(B) The only issue in dispute in this appeal is regarding the addition of Rs. 2,58,567/- added to assessee's income by the Assessing Officer ("AO", for short). The Assessing Officer observed, on the basis of Form 26AS, that the assessee's income from fixed deposits in bank was a total of Rs. 13,03,940/-; as against an amount of Rs. 10,91,235/- offered by the assessee in the return of income towards income from Fixed Deposits in Bank. An amount of Rs. 2,58,567/-, being difference between aforesaid Rs. 13,03,940/- and Rs. 10,91,235; was added by the AO to assessee's income. However, from the perusal of the Assessment Order it seems that the AO did not provide adequate opportunity to the assessee to explain the discrepancy amounting to aforesaid Rs. 2,58,567/-. Perusal of the aforesaid impugned Appellate Order dated 31.01.2018 passed by the Ld. CIT(A) also shows that he did not decide this issue on merits. At the time of hearing before us, representatives of both sides submitted that this issue should be set aside to the file of the Assessing Officer for fresh order, after due verification. In view of the foregoing, and as both sides, Revenue as well as Assessee, are in agreement; we restore this issue to the file of the AO for fresh order on this limited issue, in accordance with law, after due verification; and after providing the assessee a reasonable opportunity to explain discrepancies, if any.

(C) This appeal is disposed off in accordance with the aforesaid direction. Our order was orally pronounced in the Open Court after conclusion of the hearing. Now, this order in writing is signed today on 10/08/21.

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

Sd/-

**(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER**

Dated: 10/08/21

Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
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	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	