

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "B" : DELHI
[THROUGH VIDEO CONFERENCING]

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI AMIT SHUKLA, JUDICIAL MEMBER

ITA.No.3887/Del./2018
Assessment Year 2011-2012

Shri Surinder Kumar Jain, B-110, 2 nd Floor, Malviya Nagar, New Delhi – 110 017. PAN ACNPJ9072A	vs.	The Income Tax Officer, Ward – 29 (2), New Delhi.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Mahesh Thakur, Sr. DR

Date of Hearing :	20.07.2021
Date of Pronouncement :	20.07.2021

ORDER

PER R.K. PANDA, A.M.

This appeal filed by the Assessee is directed against the Order dated 02.01.2017 of the Ld. CIT(A)-16, New Delhi, relevant to the A.Y. 2011-2012.

2. Despite issue of notice by the Registry, none appeared on behalf of the assessee. Therefore, this appeal is being decided on the basis of the material available on record and after hearing the Ld. D.R.

3. Although a number of grounds have been raised by the assessee, however, these all relate to the ex-parte order of the Ld. CIT(A) in confirming the various additions made by the A.O. in the Order passed under section 143(3) of the I.T. Act, 1961.

4. The facts, in brief, are that the assessee is an individual and had filed its return of income on 24.09.2011 declaring total income of Rs.6,93,040/-. The A.O. completed the assessment under section 143(3) of the I.T. Act, 1961, determining the total income of the assessee at Rs.53,94,405/- wherein he made the following additions :

Addition on account of capital gains as discussed in para-4 above [Rs.4,15,422/- + 1,50,000/- = Rs.5,65,422/-]	Rs.5,65,422/-
Addition on account of interest as discussed in para-6 Rs.6,04,543/-	Rs.6,04,543/-
Addition made on account of investment made in the account of Mansukh Commodity Futures (P) Ltd.,	Rs.34,50,000/-

Addition made on account of sale of jewellery	Rs.52,900/-
Addition on account of D.K. Share	Rs.28,500/-

4.1. Since the assessee did not appear before the Ld. CIT(A) despite number of opportunities granted, the Ld. CIT(A) in the ex-parte order passed by him, sustained the various additions made by the A.O. on the ground that neither the assessee filed any evidences nor made any submissions for the various additions made by the A.O.

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

6. We have heard the Ld. D.R. and perused the record. It is an admitted fact that due to non-appearance before the Ld. CIT(A) and non-submission of any details despite number of opportunities granted, the Ld. CIT(A) in the ex-parte order passed by him, sustained various additions made by the A.O. Considering the totality of the facts and circumstances of the case and in the interest of justice, we deem it proper to restore the issues to the file of

the Ld. CIT(A) with a direction to grant one final opportunity to the assessee to substantiate his case and decide the issues as per fact and Law. The assessee is also hereby directed to appear before the Ld. CIT(A) and substantiate his case without seeking any adjournment under any pretext, failing which, the Ld. CIT(A) is at liberty to pass appropriate order as per Law. The grounds raised by the assessee are accordingly allowed for statistical purposes.

7. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court at the time of hearing itself i.e., on 20.07.2021.

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

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

Delhi, Dated 20th July, 2021

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'B' Bench, Delhi
6.	Guard File.

// By Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.