

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC' BENCH,
NEW DELHI [THROUGH VIDEO CONFERENCE]

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA No. 1114/DEL/2018
[Assessment Year: 2012-13]

Binder Kaur
D-6/22, Krishna Nagar
New Delhi

Vs.

The I.T.O
Ward - 58(3)
New Delhi

PAN: AANPK 4017 A

[Appellant]

[Respondent]

Date of Hearing : 13.09.2021

Date of Pronouncement : 13.09.2021

Assessee by : None

Revenue by : Shri R.K. Gupta, Sr. DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:

This appeal by the assessee is preferred against the order of the Commissioner of Income Tax [Appeals] - 19, New Delhi dated 05.04.2017 pertaining to assessment year 2012-13.

2. The sum and substance of the grounds of the assessee is that she could not furnish documentary evidences as she was indisposed of during the assessment proceedings as well as the appellate proceedings.

3. I have carefully perused the assessment order. It is framed ex parte as the matter was getting barred by limitation. Additions made by the Assessing Officer were confirmed by the Id. CIT(A) wherein also the proceedings remained unattended.

4. In the interest of justice and fair play, I deem it fit to restore the appeal to the file of the Assessing Officer with a direction to the assessee to furnish necessary explanation/evidences to explain the source of deposits in the bank account.

5. The Assessing Officer is directed to examine the same and decide the appeal afresh after affording reasonable opportunity of being heard to the assessee.

6. In the result, the appeal filed by the assessee in ITA No. 1114/DEL/2018 is allowed for statistical purposes.

The order is pronounced in the open court on 13.09.2021.

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 13th September, 2021.

VL/

Copy forwarded to:

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

Asst. 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	