

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
BENCH 'SMC', NEW DELHI**

BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER

(THROUGH VIDEO CONFERENCING)

ITA No.6570/Del/2019
(Assessment Year : 2011-12)

Akash Singh Chawla J-98, Vikas Puri, New Delhi – 110018 PAN : APRPC 8669 M	Vs.	ITO Ward – 44(1) New Delhi
(APPELLANT)		(RESPONDENT)

Assessee by	Shri Daljeet Singh, Adv
Revenue by	Ms. Sangeeta Yadav, Sr.D.R.

Date of hearing:	27.10.2021
Date of Pronouncement:	27.10.2021

ORDER

PER ANIL CHATURVEDI, AM:

This appeal filed by the assessee is directed against the order dated 24.06.2019 of the Commissioner of Income Tax (Appeals)-15, Delhi relating to Assessment Year 2011-12.

2. The relevant facts as culled from the material on records are as under :

3. Assessee is an individual. AO noted that no return of income for A.Y. 2011-12 was filed by the assessee. AO received information from ITD system that aggregate cash deposit of Rs.14,51,000/- has been made in the Saving Bank Account of the assessee. AO accordingly issued notice u/s 148 of the Act. AO has noted that notices issued u/s 142(1) had remained uncomplied by the assessee. He thereafter vide order dated 29.11.2018 passed assessment order u/s 144/147 of the Act and assessed the income at Rs. 14,51,000/-. Aggrieved by the order of AO, assessee carried the matter before the CIT(A) who vide order dated 24.06.2019 in Appeal No.128/18-19 dismissed the appeal of the assessee. Aggrieved by the order of CIT(A), assessee is now in appeal and has raised the following grounds of appeal:

- “1. No notice was served to the Appellant.*
- 2. The income of the Appellant was not taxable during the year.*
- 3. The cash deposited in savings bank account of the Appellant was treated as income of the Appellant for the year under consideration.*
- 4. No opportunity was afforded to the appellant by the CIT(A) by refusing to accept Rule 46-A application and to submitted evidence and documents of the appellant and by not putting on record the application at the time of hearing of the Appeal and denying the Appellant to get natural justice.*
- 5. The CIT(A) took only one contention of the Submissions of the Appellant for passing his order i.e. non receipt of the notices by the Appellant and did not considered other contention, citations and Higher court orders which the Appellant submitted to be considered and passed a non speaking and illogical order.”*