

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : SMC-1 : NEW DELHI
(Through Virtual Hearing)

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.6510/Del/2019
Assessment Year: 2009-10

Shekhar Mehta,
H. No.80A, Model Town,
Fatehabad,
Haryana.

Vs. ITO,
Ward-2,
Fatehabad.

PAN: AKGPM5739A

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri Om Prakash, Sr.DR
Date of Hearing	:	02.11.2021
Date of Pronouncement	:	02.11.2021

ORDER

This appeal by the assessee is directed against the ex parte order dated 31st May, 2019 of the CIT(A), Hisar, relating to Assessment Year 2009-10.

2. 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 addition of Rs.11,89,000/- by the AO in the order passed u/s 144/147 of the IT Act.

3. None appeared on behalf of the assessee despite service of notice. I, therefore, deem it proper to decide the issue on the basis of material available on record and after hearing the Id. DR

4. Facts of the case, in brief, are that the assessee is an individual and filed his return of income on 3rd July, 2009 declaring the total income at Rs.2,97,709/- and agricultural income of Rs.1,28,500/-. It came to the notice of the AO that the assessee is having a bank account with Axis Bank, Fatehabad where certain cash deposits were made. He, therefore, reopened the assessment after recording reasons and issued notice u/s 148 of the Act. Since there was no compliance, the AO issued notice u/s 142(1) of the Act. Since there was no compliance to the various statutory notices issued by him, the AO completed the assessment u/s 144/147 of the IT Act determining the total income of the assessee at the Rs.11,89,000/- which is the cash deposited by the assessee in the bank account. Since the assessee did not appear before the CIT(A), the Id. CIT(A), in his ex parte order, sustained the addition made by the AO.

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 record. It is an admitted fact that due to non-appearance of the assessee either before the AO or before the CIT(A), both the authorities have passed ex parte order where addition of Rs.11,89,000/- made by the AO has been sustained by the CIT(A). 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 his case and decide the issue as per fact and law. The assessee is also hereby directed to appear before the 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. I hold and direct accordingly. The grounds raised by the assessee are allowed for statistical purposes.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

The order pronounced in the open court on the date of hearing itself, i.e., on 02.11.2021.

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

Dated: 02nd November, 2021.

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Copy forwarded to :

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

Asstt. Registrar, ITAT, New Delhi