

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.9838/Del/2019
Assessment Year: 2011-12

Sankarligam Radhakrishnan,
No.5&6, 4th Street,
Velmurugan Nagar,
Kothar, Chennai.

Vs. ITO,
Ward-10(2),
New Delhi.

PAN: AGFPK0598N

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri Om Prakash, Sr.DR
Date of Hearing	:	03.11.2021
Date of Pronouncement	:	16.11.2021

ORDER

This appeal filed by the assessee is directed against the ex parte order dated 28th October, 2019 of the CIT(A)-4, New Delhi, relating to Assessment Year 2011-12.

2. None appeared on behalf of the assessee despite service of notice. Since this is an ex parte order passed by the CIT(A), therefore, this appeal is being decided on the basis of material available on record and after hearing the ld. DR.

3. 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 various additions made by the AO in the order passed u/s 143(3)/147 dated 28th December, 2018.

4. Facts of the case, in brief, are that the assessee is an individual and has not filed his return of income for the impugned assessment year. As per the information received from Non-filer Monitory System (NMS) that the assessee has carried out certain transactions during the year through the stock exchange with the volume of the transactions aggregating to Rs.5,23,000/- and also had made a time deposit of Rs.10,00,000/- and has received bank interest amounting to Rs.1,31,422/-, the AO, after recording reasons as per the provisions of section 147 of the Act issued notice u/s 148 of the Act on 29th March, 2018. In response to the said notice, the assessee filed his return of income on 08.11.2018 declaring the total income at Rs.2,02,760/-. After considering the various submissions made by the assessee from time to time, the AO completed the assessment u/s 143(3)/147, determining the total income of the assessee at Rs.13,34,185/- by making various additions including short-term capital gain, long-term capital gain, unexplained income on account of time deposit, interest income, etc. Since the assessee did not appear before the CIT(A) despite three opportunities granted, the Id. CIT(A), in the ex parte order passed by him, dismissed the appeal filed by the assessee by sustaining the various additions made by the AO.

5. Aggrieved by the order of the Id.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 despite number of opportunities granted by the CIT(A), the assessee did not appear before him for which the Id.CIT(A), in the ex parte order passed by him, sustained the various additions made by the AO. It is the submission of the assessee in the grounds of appeal that an amount of Rs.10 lakh was made as time deposit out of receipt of Rs.10,18,171/- received by the assessee from his employer M/s Mangalam Ventures Ltd. which is towards PF settlement and the money was transferred to his bank account by NEFT. 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 CIT(A) is at liberty to pass appropriate order as per law. I hold and direct accordingly. The grounds raised by the assessee is allowed for statistical purposes.

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

The order was pronounced in the open court on 16.11.2021.

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

Dated: 16th 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