

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

(Through Video Conferencing)

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

**ITA No.913/DEL/2020
[Assessment Year: 2015-16]**

Navdeep Singh, B-387, 2 nd Floor, Nehru Ground, NIT Faridabad, Harayana-121001	ITO, Ward-2(1), Faridabad,
PAN-BJTPS9636K	
Assessee	Revenue

Assessee by	None
Revenue by	Sh. Om Prakash, Sr. DR

Date of Hearing	01.12.2021
Date of Pronouncement	13.12.2021

ORDER

This appeal filed by the assessee is directed against the ex-parte order dated 18.09.2018 of the learned CIT(A), Dibrugarh, relating to Assessment Year 2015-16.

2. None appeared on behalf of the assessee at the time of hearing however since the ld. CIT(A) has dismissed the appeal for want of prosecution without deciding the issue on merit, therefore, this appeal is being decided on the basis of material available on record and after hearing the ld. DR.

3. The only issue raised by the assessee in the grounds of appeal is against the order of ld. CIT(A) in confirming the addition of Rs.6,05,500/- made by the Assessing Officer.

4. Facts of the case, in brief, are that the assessee is an individual and filed his return of income on 25.03.2017 declaring total income of Rs.1,80,000/-. During the course of assessment proceedings, the Assessing Officer noted that the assessee has made cash deposit of Rs.6,05,500/- in his bank account. In absence of any explanation to his satisfaction regarding the source of such cash deposit in the bank account, the Assessing Officer made addition of the same to the total income of the assessee and accordingly determined the taxable income at Rs.7,85,500/-.

5. In appeal, the ld. CIT(A) in his ex-parte order passed by him, dismissed the appeal for want of prosecution.

6. Aggrieved with such order, the assessee is in appeal before the Tribunal.

7. I have heard the ld. DR and perused the record. I find the Assessing Officer in the instant case made addition of Rs.6,05,500/- to the total income of the assessee on the ground

that the assessee could not explain the source of cash deposits in the bank account. I find since the assessee did not appear before the Ld. CIT(A) despite opportunities granted, the Ld. CIT(A) in the ex-parte order passed by him sustained the addition made by the Assessing Officer for want of prosecution and he has not decided the appeal on merit. Considering the totality of facts of the case and in the interest of justice, I deem it proper to restore this issue 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 issue as per fact and law by passing a speaking order. 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. I hold and direct accordingly. The grounds raised by the assessee are allowed for statistical purpose.

8. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order was pronounced in the open court on 13th December, 2021.

Sd/-
[R.K.PANDA]
ACCOUNTANT MEMBER

Delhi; Dated: 13/12/2021

Shekhar,

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi