

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

(THROUGH VIDEO CONFERENCING)

BEFORE SHRI C. N. PRASAD, JUDICIAL MEMBER

ITA No. 1939/Del/2018

[Assessment Year : 2013-14]

Sunita S. Aeren BGJC and Associates & LLP, Raj Tower, G-1, Alakhnanda, Community Centre, New Delhi AAHPG0477C		vs	DCIT Central Circle-18 New Delhi
APPELLANT			RESPONDENT
Appellant by	Shri Rajeshwar Painuly, CA		
Respondent by	Shri Om Prakash, Sr. DR		
Date of Hearing	14.12.2021		
Date of Pronouncement	14.12.2021		

ORDER

PER C. N. PRASAD, JM :

This appeal is filed by the assessee against the order of the Ld.CIT (A)-27, New Delhi dated 8/2/2018 for the Assessment Year 2013-14. The assessee has raised following grounds of appeal:-

1. *"The Hon'ble CIT (A) has not followed the law and natural justice while confirming additions and disallowances by the Ld. A.O.*
2. *That the Hon'ble Commissioner of Income Tax (Appeal) has erred in law and on facts by confirming the addition on account of cash deposits of Rs. 5,65,500/- in the state Bank of India.*
3. *That the Hon'ble Commissioner of Income Tax (Appeal) has*

erred in law and on facts by confirming disallowance of deduction claimed U/s 80C of Rs. 1,00,000/-.

2. At the outset, Ld. Counsel for the assessee referring to Para 4.2 and 5.1 of the Ld.CIT(A)'s order submits that the assessee could not furnish the evidences before the Appellate authority and also during assessment proceedings explaining the sources for cash deposits made into her bank account for the reason that the relevant documents are lying in the premises of RED Mall, Ghaziabad, which is sealed by the Ghaziabad Development Authority. The Ld. Counsel submits that in-fact the assessee has requested time to produce the relevant documents. However, the authorities below did not grant the assessee time for furnishing the relevant documents. The Ld. Counsel submits that the matter may be sent back to the file of the Ld.CIT (A) for reconsideration of the request of the assessee and the assessee will furnish the relevant documents explaining the sources for the cash deposits.

3. Considering the rival submissions and on going through the records before me I ma of the opinion that the Ld.CIT(A) should have granted more time to the assessee to furnish the details. Thus, this appeal is restored to the file of the Ld.CIT(A) who shall disposed off the appeal on merits in accordance with law after providing reasonable opportunity of being heard to the assessee.

4. In result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court in both the parties on this 14th day of December, 2021.

Sd/-

(C. N. PRASAD)
JUDICIAL MEMBER

Dated : 14/12/2021

R. N

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI