

**IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "SMC-1": NEW DELHI]**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER AS S.M.C.
(Through Video Conferencing)**

ITA. No. 1360/Del/2021
(Assessment Year : 2012-13)

Shri Amar Nath, S/o. Shri Faqir Chand, Village: Kailana, Purkhas Road, Ganour, Sonipat, Haryana - 131 101. PAN: AIUPA9685P (Appellant)	Vs.	Income Tax Officer, Ward : 1, Haryana. (Respondent)
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Assessee by :	Shri Amar Nath (assessee);
Department by :	Shri Anil Kumar Sharma, Sr.DR;
Date of Hearing :	15/02/2022
Date of pronouncement :	18/02/2022

ORDER

01. This appeal by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, (NFAC) [hereinafter referred to as CIT (Appeals)] pertaining to the assessment year 2012-13.
02. The assessee has raised the following grounds of appeal:-

“The NFAC has wrongly interpreted the law and decided in favour of Revenue thereby upholding the addition of Rs.10,40,000/- as shown on page 6 Serial No. (i) of the ITO order u/s 147/144, being amounts deposited into Bank on different dates. The addition has been made u/s 69A of the Act upholding the findings of the AO.

The CIT appeal has passed the orders without giving the opportunity of personal hearing when the Income Tax portal was not working.”

03. The facts giving rise to the present appeal are that the Assessing Officer received an information regarding cash deposit of Rs.10,40,000/- by the assessee in his Savings Bank Account No. 0661000100032119 held with Punjab National Bank. The case of the assessee was re-opened under Section 147/148 of the Income Tax Act, 1961 (hereinafter referred to as the Act). The requisite notice under Section 148 of the Act was issued. Thereafter the Assessing Officer proceeded to make an assessment under Section 147 read with Section 144 of the Act thereby making an addition of Rs.10,40,000/- in respect of the cash deposited in bank account and Rs.7,580/- in respect of the interest credited by the bank in the account of the assessee. Aggrieved against this the assessee preferred appeal before the Id. CIT (Appeals) who also dismissed the appeal of the assessee.
04. Now the assessee is in appeal before this Tribunal. The only effective ground is against sustaining the addition of Rs.10,47,580/-. The assessee appeared in person and stated that he was not provided adequate opportunity to effectively represent his case. He further submitted that the assessment was made at his back without considering the submissions and the material placed on record. He submitted that in the interest of principles of natural justice, the impugned assessment may be set aside and the case be restored to the Assessing Officer for decision afresh.
05. The Id. DR, on the other hand, opposed the submissions and supported the orders of the authorities below. He further contended that adequate opportunities were given to the assessee.
06. I have heard the rival submissions perusing the material available on record. I find that there was no effective representation on behalf of the assessee before the authorities below. It is seen that the contention of the assessee before the assessing authority regarding the source of cash deposited in his bank account was not properly verified by the assessing authority. Looking to the facts and circumstances and more particularly

to sub-serve the interest of substantive justice, I am of the considered view that the assessee should have been afforded adequate opportunity to represent his case effectively. I, therefore, in the interest of substantive justice, set aside the orders of the authorities below and restore the case to the Assessing Officer for making assessment afresh. Needless to say that the Assessing Officer would provide adequate opportunity to the assessee and conduct the requisite enquiry as deemed fit and proper under the facts and circumstances of the case. Ground raised in this appeal is allowed for statistical purposes.

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

Order pronounced in the open court on : 18/02/2022.

**Sd/-
(KUL BHARAT)
JUDICIAL MEMBER**

Dated : 18/02/2022.

MEHTA

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

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	16.02.2022
Date on which the typed draft is placed before the dictating member	16.02.2022

Date on which the typed draft is placed before the other member	18.02.2022
Date on which the approved draft comes to the Sr. PS/ PS	18.02.2022
Date on which the fair order is placed before the dictating member for pronouncement	18.02.2022
Date on which the fair order comes back to the Sr. PS/ PS	18.02.2022
Date on which the final order is uploaded on the website of ITAT	18.02.2022
date on which the file goes to the Bench Clerk	18.02.2022
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	