

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

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER
AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

ITA No.1579/Del/2021
Assessment Year: 2015-16

Sh. Ravinder Kumar, C-75, M2K Country, Sector- 05, Dharuhera, Dist.-Rewari Haryana	Vs.	ITO, Ward-3(5), Gurgaon
PAN :AOJPR5468L		
(Appellant)		(Respondent)

Appellant by	Sh. R.C. Yadav (Retd. ACIT)
Respondent by	Sh. Umesh Takyar, Sr.DR

Date of hearing	23.02.2022
Date of pronouncement	23.02.2022

ORDER

PER SAKTIJIT DEY, JM:

This is an appeal by the assessee against order dated 24.09.2018 of learned Commissioner of Income Tax (Appeals)-1, Gurgaon, for the assessment year 2015-16.

2. We have heard the parties and perused the materials on record. The basic grievance of the assessee is against ex-parte disposal of assessee's appeal by learned Commissioner (Appeals).

3. As could be seen from the facts on record, assessee is a resident individual. For the assessment year under dispute, the assessee had filed its return of income on 25.01.2016 declaring total income of Rs.12,06,590/-. While completing the assessment under section 144 of the Income-tax Act, 1961 (in short 'the Act'), the Assessing Officer added an amount of Rs.2,75,52,390/- resulting in determination of total income at Rs.2,87,58,980/-. Against the assessment order so passed, assessee preferred an appeal before learned Commissioner (Appeals). However, by the impugned order learned Commissioner (Appeals) disposed of assessee's appeal ex-parte confirming the addition made.

4. Having considered rival submissions, we find that the disputed addition was made by the Assessing Officer simply for the reasons that against the income reported of Rs.12,06,590/- there is an increase in capital of Rs.2,75,52,390/-. Since, the assessment was completed under section 144 of the Act to the best of judgment, the Assessing Officer treated the increase in capital as unexplained and added back to the income of the assessee. Learned Commissioner (Appeals) while disposing of the appeal has merely confirmed the addition.

5. Considering the nature of the disputed addition and the fact that, for whatever may be the reason, the assessee could not avail the opportunity to explain the increase in capital balance, we are inclined to restore the issue back to learned Commissioner (Appeals) for de-novo adjudication after providing a due and reasonable opportunity of being heard to the assessee. We also direct the assessee to cooperate in finalization of the proceeding before learned Commissioner (Appeals) with timely appearance and proper representation.

5. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 23rd February, 2022

Sd/-
(B.R.R. KUMAR)
ACCOUNTANT MEMBER

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Dated: 23rd February, 2022.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi