

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

**(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No.9107/Del/2019  
[Assessment Year : 2010-11]**

Usha Sharma, A-89, FF, Vikaspuri, New Delhi-110018. PAN-BOZPS9124K	vs	ITO, Ward-44(1), New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Shri Sanjay Kumar, Sr.DR	
<b>Date of Hearing</b>	23.02.2022	
<b>Date of Pronouncement</b>	18.04.2022	

**ORDER**

**PER KUL BHARAT, JM :**

The present appeal filed by the assessee for the assessment year 2010-11 is directed against the order of Ld. CIT(A)-15, Delhi dated 09.09.2019. The assessee has raised following grounds of appeal:-

1. *“That the Assessing Officer has wrongly and illegally make the addition of Rs.22,60,000/- in the income of the assessee by applying provisions of Section 68 of Income Tax Act, 1961. The amount was deposited in cash in the bank Account which does not call for addition u/s 68 of Income Tax Act, 1961.*
2. *That the learned CIT appeal has wrongly and illegally confirmed the addition made by the AO by applying provisions of section 68 of Income Tax Act, 1961.*
3. *That the assessee had the explanation of detail of cash deposited made from own funds, sale of the property and the amount received from mother.*
4. *On the facts and in the circumstances the addition of Rs.22,60,000/- in the income of the assessee may kindly be deleted.”*

2. At the time of hearing, no one appeared on behalf of the assessee. However, a letter is received by the Registry on behalf of the Ld. Authorized representative of the assessee stating that written submission and Paper Book have already been submitted vide speed post. It was prayed that since the assessment was ex-parte so that assessment may be restored to the file of the Assessing Officer ("AO").

3. The only effective ground in this appeal is regarding the addition of Rs.22,60,000/- in the income of the assessee.

### **FACTS OF THE CASE**

4. Facts giving rise to the present appeal are that case of the assessee was re-opened on the basis that there were cash deposited in the bank account of the assessee. Before the AO, no one attended the proceedings. Therefore, the AO made addition of Rs.22,60,000/-.

5. Aggrieved against this, the assessee preferred appeal before Ld.CIT(A) who after considering the submissions, dismissed the appeal of the assessee on the basis that no evidence regarding the title, address of property or the date of transaction or the Sale Deed of the property were furnished by the assessee. Hence, in the absence of supporting evidence, appeal of the assessee was dismissed.

6. Aggrieved against the order of Ld.CIT(A), the assessee is in appeal before this Tribunal.

7. Ld. Sr. DR opposed these submissions and supported the orders of the authorities below. He submitted that in the absence of supporting evidence

regarding source of cash deposits, the AO was justified to treat the deposits as unexplained income.

8. I have heard Ld.Sr.DR and perused the material available on record and gone through the orders of the authorities below. It is contended that during the appellate proceedings, no attempt was made to substantiate the source of cash deposits. The assessee has filed a Paper Book enclosing sale agreements executed by the assessee. It is seen that the agreement is regarding sale of property in favour of Shri Kapil Gupta, son of Shri Inderjit Gupta. Looking to the sale agreement and the submissions of the assessee, I am of the considered view that the assessee should be given a chance to represent his case effectively before the AO. Therefore, the impugned order is set aside and the assessment is restored to the file of AO for making assessment afresh after giving opportunity to the assessee. Thus, Grounds raised by the assessee are allowed for statistical purposes.

9. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 18<sup>th</sup> April, 2022.

**Sd/-**

**(KUL BHARAT)  
JUDICIAL MEMBER**

*\* Amit Kumar \**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI