

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

SHRI SANJAY GARG, JUDICIAL MEMBER

ITA No.1953/Del/2020
Assessment Year : 2011-12

Balkishan, H. No.160, Village Barwala, Old. Post Office Wali Gali, Delhi-110039	vs	Income Tax Officer, Ward-37(1), New Delhi
PAN-ACIPC4416E		
APPELLANT		RESPONDENT

Appellant by	S. V.B. Aggarwal, CA & Sh. Sharad Raid, Adv.
Respondent by	Sh. Sanjay Kumar, Sr. DR
Date of Hearing	23.06.2022
Date of Pronouncement	23.06.2022

ORDER

This present appeal has been preferred by the assessee against the order dated 21.02.2020 of the Commissioner of Income Tax (Appeals) -13, Delhi, [hereinafter referred to as CIT(A)] pertaining to AY 2011-12.

2. The assessee in this appeal has taken following grounds of appeal:-

“1. That the assessment order passed u/s 144 r.w.s. 147 of Income Tax Act, 1961 is bad in law and against the justice of natural justice.

2. That the Ld. CIT(A) erred in making addition of Rs.24,00,00/- on the ground of undeclared income of the assessee from undisclosed sources without considering the facts as produced by the assessee. The addition of Rs.24,00,000/- is unjustified, unwarranted and same may please be deleted.”

3. The brief facts of the case are that the Assessing Officer got information that the assessee has deposited a sum of Rs.24 Lakhs in his

bank account. He treated the said amount as income from undisclosed sources and added back the same to the total income of the assessee.

4. The Ld. CIT(A) has also confirmed the addition so made by the AO.

5. At the outset, the ld. Counsel for the assessee has invited my attention to the impugned assessment order to submit that the same is an ex-parte order u/s 144 r.w.s. 147 of the Act. The Ld. Counsel for the assessee has further invited my attention to the impugned order of the Ld. CIT(A) to submit that though the assessee appeared before the Ld. CIT(A) and requested for adjournment of the case so that he may furnish his bank account statement, but the Ld. CIT(A) dismissed the appeal for want of prosecution. The ld. counsel for the assessee has further submitted that there was no reliable information on the file from which the AO came to the conclusion that an amount of Rs.24 lakh was deposited in the bank account of the assessee. The Ld. counsel for the assessee has further submitted that in fact there was no alleged cash deposited in any of the bank account of the assessee; that the entire addition has been made by the AO on wrong facts. The Ld. Counsel has further submitted that though, the assessee tried to get the certificate from the bank in this respect but despite best efforts, he could not get the same. The ld. Counsel for the assessee, therefore, has submitted that the matter may be remanded back to the file of the AO for verification of facts and to confront the assessee with any information or material showing that any cash deposit was found

in the bank account of the assessee. The Ld. DR has not objected to the same.

In view of this the matter is restored to the file of the AO with a direction to verify about the contention of the assessee that there was no such cash deposit in any of the the bank accounts of the assessee. if there is any information available on record about any cash deposit in any of the bank account of the assessee, the same will be confronted to the assessee and thereafter the AO will pass an order afresh in accordance with law.

6. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open Court on 23.06.2022.

Sd/-
(SANJAY GARG)
JUDICIAL MEMBER

Delhi;

Dated: 23/06/2022.

Shekhar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI