

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

**BEFORE,
SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.7772/Del/2018
(ASSESSMENT YEAR 2009-10)**

Smt. Kanta W/o Sh. Som Pal VPO, Saunda Pur Jattal Road, Panipat-132 103 Haryana PAN-AXFPD 9469C	Vs.	Income Tax Officer Ward-2 Panipat
(Appellant)		(Respondent)

**ITA No.7774/Del/2018
(ASSESSMENT YEAR 2009-10)**

**ITA No.1391/Del/2019
(ASSESSMENT YEAR 2010-11)**

Sh. Som Pal S/o Sh. Ram Rattan VPO, Saunda Pur Jattal Road, Panipat-132 103 Haryana PAN-BIUPP3872J	Vs.	Income Tax Officer Ward-4 Panipat
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Sh. Abhishek Kumar, Senior Departmental Representative ("SR- DR" for short)

ORDER

PER ANADEE NATH MISSHRA, AM

(A) These three appeals by the two Assesseees are filed against separate impugned appellate orders of Learned Commissioner of Income Tax (Appeals), Karnal [“Ld. CIT(A)”, for short]. Grounds taken in these appeals are as under:

ITA No.7772/Del/2018 for AY 2009-10

- “1. That on the facts & in the circumstances of the case proceedings sought to be initiated u/s 147/148 of the Income Tax Act, 1961 are wrong.
2. That appellant deny her liability to be assessed.
3. That notice u/s 142(1) Dt. 02/11/2016 for 15/11/2016 was dispatched by the A.O. Officer on 15.11.2016 vide no.1497 which was delivered on 19/11/2016. Assessment thus made u/s 144 of the IT Act 1961 vide order Dt. 18/11/2016 is wrong, without affording opportunity and is barred by time.
4. That in 2010-11 Asstt under appeal income computed by taking bank deposits as sales and charged 15% profit while for the period under reference took entire bank deposits as income. System adopted itself is controversial and invalid.”

ITA No.7774/Del/2018 for AY 2009-10

- “1. That proceedings initiated u/s 147/148 of the IT Act 1961 are fully based on vague reasons, without personal service & beyond prescribed limitations as such wrong & illegal.

2. That proceedings initiated u/s 147/148 by the ITO ward 5 while assessment made by The ITO ward 4 without getting approval u/s 127 of the IT Act 1961. Thus proceedings are invalid.
3. That the appellant had sufficient source through sales of land and agriculture produce to deposit cash in the bank and The A.O. ignored these facts & made assessment u/s 144 at an income of Rs 5936226/-
4. That the appellant is an Agriculturist and had no other source. An affidavit was also submitted before The Learned CIT(A). The appellant deny his liability to be assessed.
5. That on the facts & in the circumstances of the case income assessed at Rs 5936226/- is without any substantial reasons. Mere cash deposit in the bank even not taking peek amount, is not income.
6. That appellant craves for leave to add amend or take any grounds of appeal before hearings.”

ITA No.1391/Del/2019 for AY 2010-11

- “1. That on the facts & in circumstances of the case additions of Rs.1359900/- on account of alleged unexplained bank deposits have wrongly been made.
2. That cash deposits in the bank account does not take the charter of income. If at all deposits were explained then only peek amounts should have been taken.
3. That the assessee along with his brother as per family arrangements were cultivating the land of father who was unable to work. Thus the assessee has sufficient source explaining bank deposits additions thus wrongly made.”

(B) For the sake of convenience, these three appeals are hereby disposed off through this consolidated order. In these cases, assessment orders were passed by the Assessing Officer(s) at Panipat, Haryana. Addition amounting to Rs.54,55,260/- was made in the case of Smt. Kanta vide assessment order dated 25/10/2016 for AY 2009-10. In the case of Mr. Som Pal, additions amounting to Rs.17,09,900/- were made in Assessment Year 2010-11 vide assessment order dated 12/12/2017. Further, income was assessed at Rs.59,36,226/- in the case of Sh. Som Pal in Assessment Year 2009-10 vide assessment order dated 25/10/2016. The assessee's appeals against the aforesaid Assessment Orders were dismissed by Ld. CIT(A), Karnal, vide impugned separate appellate orders dated 03/10/2018, 10/01/2019 and 03/10/2018 respectively. The present appeals before us in Income Tax Appellate Tribunal have been filed by the respective assessee against the aforesaid respective impugned appellate orders of the Ld. CIT(A), Karnal.

(B.1) At the time of hearing before us, the assesseees were represented by none. In the absence of any representation from the assesseees' side, we heard the learned SR-DR for Revenue. We sought the views of the learned SR-DR for Revenue on whether the issues in dispute in these appeals were fit to be restored back to the file of the respective Assessing Officers with the direction to pass fresh assessments order in accordance with law after providing reasonable opportunity to the respective assesseees. In all fairness, the learned SR-DR for Revenue submitted that the assesseees deserved further opportunities before the respective Assessing Officers; and also submitted that all the issues in dispute in the present appeals before us may be set aside and restored to the file of the respective Assessing Officers with the direction to pass fresh assessment orders in accordance with law after providing reasonable opportunity to the respective assesseees. In view of the foregoing, we set aside the impugned appellate orders passed by the Ld. CIT(A), Karnal and restore all the issues in dispute in these three appeals before us to the file of the respective Assessing

Officer(s) with the direction to pass fresh assessment orders in accordance with law after proving reasonable opportunity to the respective assessees. All the three appeals are treated as disposed off in accordance with aforesaid directions.

(C) In the result, for statistical purposes, all three appeals are treated as partly allowed.

This consolidated order was already pronounced orally on 29th August, 2022 in Open Court, in the presence of SR-DR for Revenue. Now this order in writing is signed today on 30/08/2022.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

Dated: 30/08/2022

Pk

Copy forwarded to:

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

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW, DELHI