

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “SMC”: NEW DELHI
BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER**

ITA No. 662/DEL/2021
[Assessment Year: 2017-18]

Dharambir Singh, House No. 658, Johari Nagar, Line Paar, Bahadurgarh (Haryana) PAN- DNXPS8762N	<u>Vs</u>	Income-tax Officer, Ward-1, Rohtak.
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Sh. Om Parkash, Sr. DR	
Date of hearing	18.08.2022	
Date of pronouncement	31.08.2022	

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal centre, Delhi, dated 6.4.2021, pertaining to the assessment year 2017-18. The assessee has raised following grounds of appeal:

“Ground no. 1 The Learned CIT(A) has grossly erred in confirming the action of the Assessing Officer in completing the assessment ex-parte, with total disregard to the facts and circumstances of the case.

Ground no. 2 The Learned CIT(A) has further erred in confirming the action of the Assessing Officer in making an additoin of Rs. 1000000/- u/s 69A on account of alleged cash deposits forming part of streedhan and cash in hand, which was duly explained and substantiated.

Ground no. 3 The Learned CIT(A) has failed to appreciate the said sum was kept with wife after retirement for security of the family.

Ground no. 4 The Learned CIT(A) has further erred in taxing the said u/s 115BBE of the Act, with total disregard to the facts and circumstancs of the case.

Ground no. 5 The assessee reserves its right to add, amend, alter or delete any ground of appeal at the time of hearing.”

2. The only effective ground is against addition of Rs. 10,00,000/-. Facts giving rise to the present appeal are that the Assessing Officer was in possession of SFT information which stated that the assessee had deposited cash of Rs. 12,00,000/- in his bank account in Syndicate Bank and Oriental Bank of Commerce during the demonetization period i.e. 9.11.2016 to 30.12.2016. The case of the assessee was taken up for scrutiny and the Assessing Officer issued various notices. In response thereof no one attended the proceedings. Therefore, the Assessing Officer proceeded to make the addition of Rs. 10,00,000/- and a sum of Rs. 1,92,140/- being the pension received. Aggrieved against this the assessee preferred appeal before the learned CIT(Appeals), who after considering the submissions dismissed

the appeal. Aggrieved against this, now the assessee is in appeal before this Tribunal.

3. At the time of hearing no one attended the proceedings. It is seen from the record that the assessee has not been attending the proceedings despite various opportunities. Notices sent through speed post have been returned back. The appeal, therefore, was taken up for hearing in the absence of the assessee.

4. Learned Sr. DR supported the orders of the authorities below and submitted that the assessee has been thoroughly negligent and did not even appear before the assessing authority.

5. I have heard learned Sr. DR and perused the material available on record. I find that the Assessing Officer has recorded that various opportunities were given but no one attended the proceedings. However, it is seen that the Assessing Officer has also mentioned about the explanation offered by the assessee about the source of the deposit being the stridhan of his wife. No inquiry was made on this aspect. Therefore, to sub-serve the interest of natural justice and to give the assessee an opportunity of hearing, the impugned order is set aside and the assessment is restored to the file of the Assessing authority for making assessment afresh after giving opportunity to the assessee of being heard.

6. Appeal of the assessee is allowed for statistical purposes.

The order was pronounced in open court on 18th Aug. 2022. However, written order is signed and delivered today.

Order pronounced in open court on 31st August, 2022.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI