

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

**BEFORE SH. N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. KUL BHARAT, JUDICIAL MEMBER**

ITA No.3363/Del/2016
Assessment Year: 2011-12

Amit Kumar Lalit H. No.537, Sector-15, Part-II Gurgaon PAN No.ABWPL4773C (APPELLANT)	Vs	DCIT Circle -1 (1) Gurgaon (RESPONDENT)
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Appellant	None
Respondent	Sh. Jeetender Chand, SR. DR

Date of hearing:	09/11/2022
Date of Pronouncement:	09/11/2022

ORDER

PER N.K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(A)-1, Gurgaon dated 28.03.2016 pertaining to A.Y.2011-12.

2. The grounds of appeal raised by the assessee in form No.36 reads as under :-

1. *That the order of Ld. A.O. is bad in Law and against facts of the case.*

2. *That the Ld A.O. erred in not considering the documents/ details furnished in various hearings and without providing adequate opportunity.*
 3. *That the Ld. A.O. was not sure and made the assessment u/s 143(3) as well as u/s 144 of the Act.*
 4. *That the ld. A.O. erred in invoking provisions of section 68 and making additions thereunder.*
 5. *That the Ld. A.O. erred in making addition of Rs. 65,79,400/-.*
 6. *That the Ld. A.O. erred in making disallowance of HRA deduction of Rs. 1,80,000/-.*
 7. *That the CIT (A) erred in not accepting additional evidences under rule 46A.*
 8. *That the Ld. A.O. also erred in not following various judgments of jurisdictional High Court and IT AT.*
 9. *That the appellant carves leave to add, alter, modify or delete any of the ground of appeal*
3. None appeared on behalf of the assessee inspite of several notices, therefore, we decided to proceed exparte.
 4. The DR was heard at length. Case records carefully perused.
 5. Briefly stated the facts of the case are that the assessment

order dated 31.03.2014 is framed u/s.144 of the Act exparte. The basis for scrutiny selection of the return of income is the cash deposited in the bank account maintained by the assessee with different banks totalling to Rs.65,79,400/-. The assessee was asked to explain the source of cash deposited in various bank accounts. On receiving no plausible reply and being forced to frame assessment exparte, the AO computed the assessed income as under :-

Income of the assessee for the A.Y2011-12 is re-assessed as under :

Returned income	:	Rs.12,47,020/-
Add(as discussed in para 2)	:	Rs.65,79,400/-
Add(as discussed in para 3)	:	Rs.1,80,000/-
Add(as discussed in para 4)	:	Rs.5,215/-
Assessed Income	:	Rs.80,11,635/-

6. The assessee carried the matter before the CIT(A) and filed additional evidences in support of his explanation relating to the source of the cash deposit in various bank accounts. The additional evidences were not admitted by the CIT(A) citing technical reasons based upon the report of the AO.

7. Having carefully perused the orders of the authorities below. We are of the considered view that the evidences furnished by the assessee even if they have the colour of additional evidences cannot be brushed aside lightly.

8. In the interest of justice and fair play we deem it fit to restore the entire issues to the files of the AO. The assessee is directed to furnish necessary evidences explaining the source of cash deposits and other issues and the AO is directed to examine the same and decide the quarrel afresh after giving a reasonable and sufficient opportunity of being heard to the assessee.
9. In the result, the appeal is allowed for statistical purpose.
10. Decision announced in the open court on 09.11.2022.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

NEHA, Sr. Private Secretary

Date:- .11.2022

Copy forwarded to:

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

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI