

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

**Before Sh. Kul Bharat, Judicial Member
Dr. B. R. R. Kumar, Accountant Member**

ITA No. 2192/Del/2019 : Asstt. Year : 2013-14

Narendra Singh, House No. 2(1), Shanti Nagar, Rabupura (Rural), Jewer, Gautam Budh Nagar, Uttar Pradesh-203209	Vs	Income Tax Officer, Ward-2(3), Noida-201301
(APPELLANT)		(RESPONDENT)
PAN No. BHWPS3057H		

**Assessee by : Sh. V. K. Tulsian, CA
Revenue by : Sh. Jeetender Chand, Sr. DR**

Date of Hearing: 26.10 .2022	Date of Pronouncement: 31.10.2022
-------------------------------------	--

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. CIT(A)-I, Noida dated 30.06.2017.

2. Following grounds have been raised by the assessee:

"1. That the Id. Commissioner of Income Tax (Appeals) erred on facts and circumstances of the case and in law in confirming the addition of Rs.3,00,000 and Rs.13,41,000 as unaccounted income of the appellant.

2. The appellant respectfully submits as under:

2.1. That the order passed by the Id. Commissioner of Income Tax (Appeals) is bad in law, not in agreement with the facts and is against the principles of natural justice.

2.2 That the Id. Commissioner of Income Tax (Appeals) has without going into the facts sustained the addition of Rs.3,00,000 out of addition of

Rs.23,00,000 made by the Income Tax Officer as unaccounted income.

2.3 That the Id. Commissioner of Income Tax (Appeals) has without going into the facts of the case sustained the addition of Rs.13,41,000 out of addition of Rs.30,00,000 made by the Income Tax Officer as unaccounted income."

3. In this case, the AO has made addition in the assessment completed u/s 144 of the Income Tax Act, 1961 of Rs.53,00,000/- on account of deposits received through RTGS in the bank account of the assessee. The AO further made addition of Rs.18,69,000/- on account of short term capital gains on sale of property.

4. The Id. CIT(A), Noida has confirmed an amount of Rs.16,41,000/- and deleted the remaining addition. We find that the order of the Assessing Officer as well as the Id. CIT(A) has not examined the basic issues come up during the assessment proceedings. Both the parties expressed that substantial justice would met if the matter is remanded back to the Assessing Officer for examining the deposits *de novo* which we find acceptable.

5. Ergo, we remand the matter to the file of the Assessing Officer to complete the assessment afresh after giving an opportunity to the assessee and the assessee shall not misuse the opportunity given by the revenue authorities and comply to the notices issued from time to time.

6. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 31/10/2022.

Sd/-

(Kul Bharat)
Judicial Member

Dated: 31/10/2022

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR