

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**[ DELHI BENCH : "E" NEW DELHI ]**  
**BEFORE DR. B. R. R. KUMAR, ACCOUNTANT MEMBER**  
**AND**  
**SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**  
**I.T.A. No. 6785/DEL/2019 (A.Y 2010-11)**

<p>Mrs. Manisha Gupta, H. No. 60, Ashiyana Apartment, Near Madhuban Chowk, Pitampura, Delhi.</p> <p><b>PAN No. AHYPG4819Q</b> <b>(APPELLANT)</b></p>	Vs.	<p>Income Tax Officer, Ward : 38 (2), New Delhi.</p> <p><b>(RESPONDENT)</b></p>
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<b>Assessee by</b>	<b>Shri Sushil Wadhwa, C. A.;</b>
<b>Department by</b>	<b>Shri Atiq Ahmad, Sr. D. R.;</b>

<b>Date of Hearing</b>	<b>05.12.2022</b>
<b>Date of Pronouncement</b>	<b>08.12.2022</b>

**ORDER**

**PER YOGESH KUMAR U.S., JM**

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-13 [hereinafter referred to CIT (Appeals) New Delhi, dated 29.05.2019 for assessment year 2010-11.

2. The assessee has raised the following substantive ground of appeal:-

*“That having regards to the facts and circumstances of the case, the Ld. CIT (Appeals) has erred in law and on facts in confirming the action of Ld. AO in holding that “the amount of Rs.850678/- remained unexplained” while the plea of the appellant that she was holding two PAN was rejected without any enquiry and proper perusal of the documents submitted in support of claim. Application filed under rule 46A of the Income Tax Rules, 1962 was not accepted and impugned addition has been made by recording incorrect facts and findings and without observing the principles of natural justice.”*

3. Brief facts of the case are that, the case of the assessee was selected for scrutiny assessment on the information that the assessee made investment of shares of Rs. 8,50,678/- during the Financial Year 2009-10 relevant to Assessment Year 2010-11. Further as per the record with the Department, the assessee had not filed ITR for the Assessment Year 2010-11. Therefore, after recording the reasons notice u/s 148 of the Act was issued and the assessment proceedings have been initiated. The assessment order came to be passed on 11/12/2017 by making an addition of Rs. 8,50,678/- on account of income from undisclosed sources.

4. As against the assessment order dated 11/12/2017, the assessee has preferred an appeal before the CIT(A). The Ld.CIT (A) vide order dated 29/05/2019 dismissed the appeal filed by the assessee.

5. As against the order dated 29/05/2019, the assessee has preferred the present appeal on the grounds mentioned above.

6. The Ld. Counsel for the assessee vehemently submitted that the addition has been sustained by the CIT(A) by rejecting the plea of the assessee that she was having two PAN and without making any enquiry on the documents

submitted in support of the same. Further, application filed u/s 46A of the Income Tax Rules, 1962 was not accepted and the order has been passed with in-correct facts and in violation of principle of natural justice. Therefore, the assessee has sought for remanding the matter to the file of Ld.CIT(A) for de-novo consideration by admitting the additional evidence filed by the assessee.

7. The Ld. DR has submitted no objection for remanding the matter to the file of CIT(A) for de-novo consideration. By recording the submissions of both the parties, we are of the opinion, that if the matter is remanded to the file of CIT(A) for de-novo consideration, with a direction to admit the additional evidence, substantial justice would rendered. Accordingly, the Grounds of Appeal No. 1 is allowed for statistical purpose by remanding the matter to the file of CIT(A) with a direction to consider the additional evidence filed by the assessee and pass the order in accordance with law. Needless to say, the assessee shall be provided with opportunity of being heard.

8. In the result, the appeal filed by the assessee is allowed for statistical purpose.

**Order pronounced in the Open Court on : 08<sup>th</sup> December.2022.**

**Sd/-**  
**(B. R. R. KUMAR)**  
**ACCOUNTANT MEMBER**  
Dated : 08/12/2022

**Sd/-**  
**(YOGESH KUMAR US)**  
**JUDICIAL MEMBER**

*\*R.N, Sr. PS\**

Copy forwarded to :

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI