

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “SMC”: NEW DELHI**

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No. 9249/DEL/2019
[Assessment Year: 2010-11]

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| Sushma Aggarwal, C-8/65, Sector-8, Rohini, New Delhi-110085 | <u>Vs</u> | Income Tax Officer, Ward-37(4), New Delhi |
| PAN- AFTPA9802L | | |
| APPELLANT | | RESPONDENT |
| Assessee represented by | Ms. Sushma Aggarwal, Assessee | |
| Department represented by | Sh. S.L. Anuragi, Sr. DR | |
| Date of hearing | 05.01.2023 | |
| Date of pronouncement | 11.01.2023 | |

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals)-13, New Delhi, dated 10.06.2019, pertaining to the assessment year 2010-11. The assessee has raised following grounds of appeal:

1. *That the assessment order passed u/s 144 r.w.s. 147 of Income Tax Act, 1961 is bad in law and against the justice of natural law—*
2. *That the Ld. CIT(A) erred in making addition of Rs. 10,46,200/- on the ground of undeclared income of the assessee from undisclosed sources without considering the facts as produced by the assessee. The addition of*

Rs. 10,46,200/- is unjustified, unwarranted and same may please be deleted.

3. *Any other ground of appeal may please be allowed to add, delete and amend at the time of hearing of the appeal for the justification of the case.'*

2. Facts giving rise to the present appeal are that in this case the assessment reopened u/s 147 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"). The Assessing Officer framed assessment u/s 144 read with section 147 of the Act. The Assessing Officer noticed that during the assessment year under consideration the assessee had made cash deposits amounting to Rs. 10,46,200/-. The Assessing officer observed that despite opportunities given the assessee did not furnish required information. Accordingly, in absence of explanation/ supporting documents regarding source of cash deposit the Assessing Officer made addition of Rs. 10,46,200/- u/s 68 of the Act to the returned income of Rs. 1,85,250/-, assessing total taxable income at Rs. 12,31,450/-. Aggrieved against it the assessee preferred appeal before the learned CIT(A), who considering the submissions dismissed the assessee's appeal. Aggrieved against this the assessee is in appeal before this Tribunal.

3. I have heard rival submissions and perused the material available on record. It is seen that in appeal the learned CIT(Appeals) without adverting to the details/ documents filed by the assessee in support of its claim, dismissed the appeal of the assessee. I find that the coordinate Bench of the Tribunal vide its order dated

23.11.2022 rendered in ITA no. 7909/Del/2019, in assessee's own case for assessment year i.e. 2011-12, under similar facts and circumstances of the case, has remitted the matter to the file of the Assessing Officer to consider the issue afresh in the light of the submissions and details submitted before the learned CIT(Appeals). Therefore, taking consistent view, I hereby set aside the orders of the authorities below and restore the issue to the file of the Assessing Officer to decide the same afresh after affording reasonable opportunity of being heard to the assessee.

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

Order pronounced in open court on 11th January, 2023.

**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**