

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

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No.6483/Del/2019**  
**[Assessment Year : 2011-12]**

Sunita Saini, C-65, Shivpuri, Phase-2, Dindarpur, Najafgarh, New Delhi-110043. <b>PAN-BQQPS1051L</b>	vs	ITO, Ward-33(1), New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Shri Mahender Singh Saini, Husband of assessee	
<b>Respondent by</b>	Shri Om Parkash, Sr.DR	
<b>Date of Hearing</b>	18.01.2023	
<b>Date of Pronouncement</b>	18.01.2023	

**ORDER**

**PER KUL BHARAT, JM :**

The present appeal filed by the assessee for the assessment year 2011-12 is directed against the order of Ld. CIT(A)-11, New Delhi dated 20.06.2019.

The assessee has raised following grounds of appeal:-

1. *"That the order of the Ld. Assessing Officer is vague, unjust, unlawful and arbitrary, hence the same is not tenable in law and is liable to be set aside.*
2. *That the notices sent by the Ld. Assessing Officer were not received by the assessee and consequently the assessee was not able to reply the notices. The impugned order was passed without giving an opportunity of being heard to the assessee against the principle of natural justice.*
3. *That the Ld. Assessing Officer has framed the assessment arbitrarily by treating all the term/time deposits of Rs.9,00,000/- in the bank account without considering the source of the term/time deposits, hence the same is liable to set aside.*

4. *That the Ld.CIT(Appeals)-11 has also not appreciated the additional evidence and further not sent the same for remand report from the Assessing Officer before passing the order.*
5. *That the appellant craves the right to amend, append or delete any or grounds of appeal.”*

2. Facts giving rise to the present appeal are that Assessing Officer (“AO”) was having an information with regard to the fact that a time/term deposit was made with HDFC Bank at Rs.9,00,000/- by the assessee. Therefore, the case of the assessee was re-opened u/s 147 of the Income Tax Act, 1961 (“the Act”). In response to the statutory notices, no one attended the assessment proceedings. The AO treated the time/term deposit made by the assessee as unexplained and assessed income at Rs.9,00,000/- of the assessee.

3. Aggrieved against this, the assessee preferred appeal before Ld.CIT(A) who sustained the addition and dismissed the appeal of the assessee.

4. Aggrieved against the order of Ld.CIT(A), the assessee is in appeal before this Tribunal.

5. Apropos to grounds of appeal, husband of the assessee, Shri Mahender Singh Saini attended the proceedings and stated that the assessee was not given adequate opportunity to explain the source of time/term deposit. He stated that the assessee has made time/term deposit out of the maturity of deposits and also the gifts given by him on his retirement from Government service.

6. Ld. Sr. DR opposed these submissions and submitted that the assessee ought to have submitted evidences before the authorities below. The relevant evidences to prove the source of time/term deposits.

7. I have heard Ld. Authorized Representatives of the parties and perused the material available on record and gone through the orders of the authorities below. It is seen that before Assessing Authority, there was no effective representation on behalf of the assessee. Therefore, looking to the facts and submissions made by the husband of the assessee, Shri Mahender Singh Saini, I deem it proper to sub-serve the principle of natural justice, restore the assessment to the file of AO to verify the contention of the assessee and make the assessment afresh after giving adequate opportunity of hearing to the assessee. Thus, grounds raised by the assessee are allowed for statistical purposes.

8. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 18<sup>th</sup> January, 2023.

**Sd/-**

**(KUL BHARAT)  
JUDICIAL MEMBER**

*\* Amit Kumar \**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI