

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G' NEW DELHI**

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND  
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

**ITA No. 2033/Del/2019  
Assessment Year : 2010-11**

Sobh Ram, S/o Dalip Singh,  
H.No. 54, Village & Tehsil-  
Israna, Panipat.

**PAN: ARKPR1660E**  
(Appellant)

Versus Income-tax Officer,  
Ward-4, Panipat.

(Respondent)

Assessee by : Sh. Satyam Aneja, Ld. Adv.  
Revenue by : Ms. Meenakshi Dohre, Ld. Sr. DR

Date of hearing: 25.01.2023  
Date of order : 31.01.2023

**ORDER**

**PER N.K. CHOUDHRY, J.M.**

This appeal has been preferred by the Assessee against the order dated 21.01.2019, impugned herein, passed by the learned Commissioner of Income-tax (Appeals)-Karnal (in short "Ld. Commissioner"), u/s. 250(6) of the Income-tax Act, 1961 (in short 'the Act') for the Assessment Year 2010-11.

**2.** In the instant case, proceedings u/s. 147 of the Act have been initiated against the Assessee and after recording reasons, the notice u/s. 148 of the Act was issued on dated 30.03.2017 alleged to be duly served through registered post. The Assessee in response to notice u/s. 148 of the Act, filed its return of income on dated 28.08.2017 by declaring total income at Rs.1,85,000/- and agricultural income at Rs.5,00,000/-. Subsequently, statutory notices have also been issued to the Assessee.

The Assessing Officer after discussion and examination of the case computed the income of the Assessee and made the additions of Rs.44,88,000/-, Rs.,5,00,000/- and Rs. 2,14,500/- respectively on account of unexplained cash deposits in bank account, income from undisclosed sources which was shown in the garb of agricultural income and Long-term capital gains not declared in the return of income.

**3.** The Assessee being aggrieved preferred first appeal before the Id. Commissioner, on the ground of validity of the notice u/s. 148 of the Act as well as on merits, who vide impugned order affirmed the additions on legal aspects, as well as on merits by concluding as under:

“Even at the appellate stage, the appellant has given no specific details in respect of his claim. The reference to appellate orders passed in his case in A.Y. 2009-10 and A.Y. 2013-14 favouring him has no bearing in the year under consideration as there is no evidence on record to justify his claims for this year.”

**4.** Before us, the Assessee has filed various documents and claimed that though the Assessee has provided the relevant documents to the Id. Commissioner, however, he failed to consider the same.

**5.** On the contrary, the Id. DR supported the orders passed by the authorities below and refuted the claim of the Assessee.

**6.** Having heard the parties and perused the material available on record and given thoughtful consideration to the peculiar facts and circumstances, we observe that the Id. Commissioner affirmed the additions made by the Assessing Officer in the absence of evidence on record, to justify the Assessee's claims for the year under consideration. At this stage, we are not inclined to delve into the controversy as to whether the Assessee had filed relevant documents before the appellate authority or not. However, considering the peculiar facts and circumstances and for the end of the litigation and for just decision of the case, we are inclined to remand the case to the file of the Id. Commissioner for decision afresh by considering the documents as placed before us, which are to be placed by the Assessee before the Id. Commissioner. The Id. Commissioner shall afford reasonable opportunity of being heard, if necessitates. The Assessee is also directed to file the relevant documents, as may be needed by the Id. Commissioner for proper adjudication of the issues involved.

**7.** In the result, the appeal filed by the Assessee stands allowed for statistical purposes.

Order pronounced in the open court on 31.01.2023.

Sd/-

**(ANIL CHATURVEDI)**  
**ACCOUNTANT MEMBER**

Sd/-

**(N.K. CHOUDHRY)**  
**JUDICIAL MEMBER**

\*aks/-