

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'A': NEW DELHI**

**BEFORE,  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

**ITA No.1059/Del/2020  
(ASSESSMENT YEAR 2009-10)**

Ashok Choudhary H.No.66, Sector-15 Hisar-125 001 PAN-AEKPC 8521L <b>(Appellant)</b>	Vs.	Income Tax Officer, Ward-1 Hisar <b>(Respondent)</b>
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Appellant by	Mr. V. Rajkumar, Advocate
Respondent by	Mr. Rajesh Kumar Dhanesta, Senior Departmental Representative ("Sr.-DR" for short)

**ORDER**

**PER ANADEE NATH MISSHRA, AM:**

(A) This appeal by Assessee is filed against the order of Learned Commissioner of Income Tax (Appeals)-Hisar [Ld. CIT(A)", for short], dated 22/01/2020 for Assessment Year 2009-10. Grounds taken in this appeal are as under:

*"1. On the facts and in the circumstances of the case and in law the Ld. CIT(Appeals) erred in confirming the following actions of the Assessing Officer:*

- i. *initiating proceedings under Section 147/148 of the Income Tax Act, 1961 (the Act) without there being any valid reason to believe leading to escapement of any income;*
- ii. *passing order u/s 143(3)/147 of the Act without providing reasons recorded leading to belief of escapement of income;*
- iii. *making addition of Rs.58,41,700/- by treating the cash deposits in bank as un-explained;*

*All the above actions being erroneous, unlawful and untenable same must be quashed with directions for appropriate relief.”*

(B) In this case, assessment order dated 31/10/2016 was passed by the Assessing Officer (“AO” for short) u/s 143(3) read with Section 147 of the Income Tax Act wherein the assessee’s income was assessed at Rs.59,89,968/-. The assessment proceedings u/s 147 read with Section 148 of Income Tax Act were initiated vide notice dated 23/03/2016 issued u/s 148 of Income Tax Act. The assessee’s appeal filed in the office of the Ld. CIT(A) was dismissed by the Ld. CIT(A) vide impugned appellate order dated 22/01/2020. The present appeal has been filed by the assessee against the aforesaid impugned appellate order dated 22/01/2020 of the Ld. CIT(A).

(C) At the time of hearing before us, the Ld. Counsel for the assessee drew our attention to grounds 1 and 2 of the present appeal before us. He particularly drew our attention to the fact that

the Assessing Officer did not provide the assessee with reasons by the Assessing Officer which led the Assessing Officer recorded to his belief of escapement of income in the hands of the assessee. The Ld. SR. DR for Revenue did not dispute the contention of the Ld. Counsel for the assessee that the assessee was not provided with reasons recorded by the Assessing Officer which led the Assessing Officer to his belief of escapement of income in the hands of the assessee. On a query from the Bench, representatives of both sides, Ld. Counsel for the assessee as well as the Ld. Senior DR for Revenue, submitted that the impugned appellate order dated 22/01/2020 of the Ld. CIT(A) may be set aside and the Assessing Officer may be directed to pass a fresh assessment order in accordance with law after providing the assessee with the reasons recorded by the Assessing Officer which led the Assessing Officer to his belief of escapement of income in the hands of the assessee.

(D) In view of the foregoing and as representatives of both sides are in agreement with this, we set aside the impugned appellate order dated 22/01/2020 of the Ld. CIT(A) and direct the Assessing Officer to pass a denovo assessment order in accordance

with law after providing the assessee with reasons recorded by the Assessing Officer which led the Assessing Officer to his belief of escapement of income in the hands of the assessee; and after providing reasonable opportunity to the assessee. All grounds of appeal are treated as disposed off in accordance with aforesaid directions.

(E) For statistical purposes, the appeal is treated as partly allowed.

(F) This order was already pronounced on 01/02/2023 in Open Court, in the presence of representatives of both sides, after conclusion of the hearing and is signed today on 01/02/2023.

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

Sd/-  
**(ANADEE NATH MISSHRA)**  
**ACCOUNTANT MEMBER**

Dated: 01/02/2023

*Pk*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI