

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

**BEFORE,
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.9878/Del/2019
(ASSESSMENT YEAR 2013-14)**

Sh. Narayan (deceased) S/o Sh. Budh Singh through his L/Hs Sh. Satpal Singh and Sh. Devender Singh, (Sons) VPO Palwas, Distt. Bhiwani- 127 021 PAN-AMMPN 5082D	Vs.	Income Tax Officer Ward-1 SCF 222, HUDA Complex City Centre Bhiwani-127 021
(Appellant)		(Respondent)

Appellant by	Mr. N.K. Jain, Advocate and Mr. Deepam Jain, Advocate
Respondent by	Mr. Jitender Chand, 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)-5, Ludhiana ["Ld. CIT(A)", for short], dated 18/11/2019 for Assessment Year 2013-14. Grounds taken in this appeal are as under:

“1. That the Ld. CIT(A) in the facts and circumstances of the case has gone wrong in confirming the addition of Rs.50,00,000/- deposited in Saving Bank on 10/01/13 out of the money received from Sh. Ram Sarup Bishanoi as per agreement of sale of agricultural land dated 17/10/12 treated as deposited from unexplained sources without holding the agreement of sale to be false or incorrect.

2. That the Ld. CIT(A) has erred in law not adjudicating the additional ground of appeal regarding charging of interest u/s 234B and 234C from a senior citizen having no business income as per direction in the assessment order dated 23/03/16.

3. The order of the Ld. ITO was against law because notice u/s 143(2) was issued in the name of deceased person and was served by affixure after the limitation period.

4. That the appellant crave leave add amend or rescind any ground of appeal on or before the hearing the appeal.

In the circumstance the appeal may be accepted.”

(B) In this case, assessment order dated 23/03/2016 was passed by the Assessing Officer u/s 143(3) of Income Tax Act; wherein total income was assessed at Rs.97,51,060/- against the returned income amounting to Rs.7,51,060/-. Vide impugned appellate order dated 18/11/2019 of the Ld. CIT(A), the assessee's appeal filed against the aforesaid assessment order dated 23/03/2016 was dismissed. The present appeal before us has been filed in Income Tax Appellate Tribunal (“ITAT”, for short) by the assessee against the aforesaid impugned appellate order dated 18/11/2019 of Ld. CIT(A). In the course of appellate proceedings in

Income Tax Appellate Tribunal, the following documents were filed from the assessee's side.

Sr. No.	Particulars
1.	Synopsis of the matter
2.	Copy of the CIT(A) order
3.	Copy of the order of the ITO Ward-1, Bhiwani
4.	Grounds of appeal before this Tax-Tribunal
5.	Copy of Bank account
6.	Written argument before CIT(A)
7.	Agreement to sell with Ram Sawarup Bishnoi to sell agriculture land situated at Rohni Bandhanu Teh. Nokha Dist. Bikaner on Rs.100/- Stamp Paper No.h848173 dated 17-10-2012
8.	Self-Attested Copy of Power of Attorney executed by appellant in favour of Ram Sawarup Bishnoi
9.	Affidavit of Sh. Mukesh Parmar, Advocate confirming the fact of payment of Rs.50,73,500/-
10.	Affidavit of Jagjeet Singh Parmar, Advocate confirming the fact of agreement to see the agricultural land for Rs.59,00,000/- and a witness to payment of Rs.8,26,500/- as earnest money and payment of Rs.50,73,500/- dated 15/02/2013.
11.	Rejoinder filed before CIT(A) for additional grounds of appeal
12.	Copy of the unreported order of ITAT titled as ITO v/s Satish Kumar (2014) 163 TTJ (Jd)(iii) 33
13.	Copy of the order titled as Satish Kumar V/s ITO (2019) 168 TTJ (Amritsar)
14.	Copy of order titled as CIT V/s Oswal Exports
15.	Agreement to sell
16.	General power of attorney
17.	Affidavit of Mukesh Parmar Advocate
18.	Affidavit of Jagjeet Singh Parmar, Advocate

(C) At the time of hearing before us, the representatives of both sides, Ld. Counsel for the assessee as well as Ld. Sr. DR for Revenue made their initial submissions orally. After some

deliberations, the representatives of both sides, Ld. Counsel for the assessee as well as Ld. Sr. DR for Revenue were in agreement that there were gaps in the factual matrix, and that all relevant facts for determination of the issues in dispute have not been considered by the Ld. CIT(A) and by the Assessing Officer while passing their respective orders. Representatives of both sides, Ld. Counsel for the assessee as well as Ld. Sr. DR for Revenue, were further in agreement that the impugned appellate order dated 18/11/2019 of Ld. CIT(A) should be set aside, and all the issues in dispute in the present appeal in ITAT should be restored to the file of the Assessing Officer with the direction to pass fresh order in accordance with law after providing reasonable opportunity to the assessee.

(C.1) In view of the foregoing; as representatives of both sides are in agreement with this, and in the specific facts and circumstances of the present appeal before us, we set aside the impugned appellate order dated 18/11/2019 of Ld. CIT(A) and we restore all the issues in dispute in present appeal before us to the file of Assessing Officer with the direction to pass a *denovo* order in

accordance with law after providing reasonable opportunity to the assessee. All the grounds of appeal are treated as disposed off in accordance with aforesaid directions.

(D) For statistical purposes, this appeal is treated as partly allowed.

This order was pronounced in Open Court on 27/02/2023 in the presence of representatives of both sides, after conclusion of the hearing and is signed today on 27/02/2023.

Sd/-
(CHALLA NAGENDRA PRASAD) (ANADEE NATH MISSHRA)
JUDICIAL MEMBER ACCOUNTANT MEMBER

Dated: 27/02/2023

Pk

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI