

**THE INCOME TAX APPELLATE TRIBUNAL
DELHIBENCH 'D', NEW DELHI**

**Before Sh. Kul Bharat, Judicial Member
Dr. B. R. R. Kumar, Accountant Member**

ITA No. 1475/Del/2021: Asstt. Year: 2017-18

Bhoop Kaur Anand, Flat No. 216, Shiv Shakti Paradise, Vidhyadhar Nagar, Jaipur, Rajasthan-302 023 (APPELLANT)	Vs.	ACIT, Cirlce International Taxation-1(1)(1), New Delhi (RESPONDENT)
PAN No. AJZPA0677M		

**Assessee by : Sh. Sachit Jain, CA
Sh. Dhani Ram Sharma, CA
Revenue by : Sh. Sanjay Kumar, Sr. DR**

Date of Hearing: 07.03.2023	Date of Pronouncement: 10.03.2023
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of the Id CIT(A)-42, Delhi dated 16.08.2021 for AY 2017-18.

2. The assessee has raised the following grounds of appeal:-

"1. Impugned assessment addition made by AO and confirmed by CIT(A) in the order u/s 144 is bad in law and on facts of the case for want of jurisdiction the principle of natural justice and various statutory reasons and hence kindly be deleted.

2. In the facts and circumstances of the case and in law the Ld CIT(A) has erred in passing the order ex-parte despite being the adjournment sought. The action so taken is bad in law as well as on the facts of the case for want of jurisdiction the principle of natural justice and various statutory reasons and hence kindly be deleted.

3. *The Ld.CIT(A) erred in law as well as on the facts of the case in confirming action of the AO in making addition of Rs.1249000 by alleging that cash deposited in the bank account is unexplained money.*

The addition so made and confirmed by the CIT(A) is illegal excessive and deserves to be deleted in full.

4. *The Ld.CIT(A) erred in law as well as on the facts of the case in invoking the provision of sec 115BBE. The action of the AO in invoking the provisions of sec 1115BBE and confirmed by the CIT(A) is bad in law and deserves to be quashed."*

3. The case has been selected for assessment u/s 143(3) under the verification "operation clean money". The assessee in spite of 6 opportunities given did not attend the AO. The assessee has also failed to attend the Id CIT(A) which led to passing of the order ex-parte confirming the addition u/s 69A of the Income Tax Act, 1961.

4. Before us it was submitted that the assessee is a non-resident, British Passport holder and was in India only for a short period of time due to which due compliance could not be made before the revenue authorities and prayed that given an opportunity due compliance would be made before the Revenue authorities. We find that no prejudice would be caused to Revenue if an opportunity is given to the assessee to furnish replies to the notices issued. Hence, the matter is remanded back to the file of the Id CIT(A) for adjudication afresh. The Id CIT(A) would be at liberty to invoke relevant provisions of the Income Tax Act in case of non-compliance to the notices issued to the assessee .

3. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 10/03/2023.

Sd/-

(Kul Bharat)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 10/03/2023

Ajay Kumar Keot, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR