

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

**Before Dr. B. R. R. Kumar, Accountant Member
Sh. Yogesh Kumar US, Judicial Member**

ITA No. 1777/Del/2022 : Asstt. Year: 2017-18

Sony Sareen, N-94, GF-2, Panchsheel Park, New Delhi-110017 (APPELLANT)	Vs.	ACIT, Central Circle-26, New Delhi-110055 (RESPONDENT)
PAN No. BIJPS2347J		

**Assessee by : Sh. R. K. Bansal, Adv.
Revenue by : Sh. H. K. Choudhary, CIT DR**

Date of Hearing: 28.02.2023	Date of Pronouncement: 23.05.2023
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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 Id. CIT(A)-31, New Delhi dated 29.06.2022.

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

"1. The learned Commissioner of Income Tax (Appeals) erred in confirming the addition of Rs.7119587 made by the assessing officer on account of jewellery found in the locker in the joint name of the assessee and her husband Mr. Bimal Krishan Sareen during search operations of her assessee. The jewellery in question was received by the assessee at the time of her marriage from her parents and parents-in-laws. She also received jewellery from her parents, in-laws and other relatives on various occasions like birthdays, birth of children, marriage anniversaries, festivals and other occasions over a period of 35 years. Affidavits by Mrs. Indu Wig (mother of the assessee) and Mrs. Swaraj Sareen

{mother-in-law(now deceased)} confirming jewelery given by them are enclosed.}

2. The learned Commissioner of Income Tax (Appeals) erred by ignoring the submissions made by the assessee during assessment proceedings before the assessing officer.

3. The learned Commissioner of Income Tax (Appeals) has erred in confirming the penalty proceedings initiated by the assessing officer under section 271AAB of the Income Tax Act 1961."

3. Heard the arguments of both the parties and perused the material available on record.

4. The assessee could not avail the opportunities given by the Id. CIT(A) from 19.07.2019 to 01.06.2022. Before us, it was submitted that the assessee could not present before the Id. CIT(A) owing to unavoidable personal contingency and prayed that given an opportunity due compliance would be made before the Id. CIT(A). We have gone through the written submission filed by the Id. AR. The issue of jewellery has not been examined in detail by the revenue authorities. The Id. DR opposed to the plea of the assessee in principle.

5. We find that no prejudice would be caused to the revenue if an opportunity of being heard be given to the assessee and the order is passed on merits of the case. Hence, we remand the matter to the file of the Id. CIT(A) to adjudicate the issue on merits. The revenue authorities would be at liberty to initiate penalty proceedings in compliance to the notices issued from time to time.

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

Order Pronounced in the Open Court on 23/05/2023.

Sd/-

(Yogesh Kumar US)
Judicial Member

Sd/-

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

Dated: 23/05/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR