

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “SMC”: NEW DELHI**

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No. 456/DEL/2022
Assessment Year: 2011-12

Beni Pershad, J-14, Haus Khas, New Delhi-110016	<u>Vs</u>	Income-tax Officer, Ward-32 (5), New Delhi
PAN- AHKPP2346M		
APPELLANT		RESPONDENT
Assessee represented by	Shri Narender Goyal, CA	
Department represented by	Shri Om Parkash, Sr. DR	
Date of hearing	25.05.2023	
Date of pronouncement	25.05.2023	

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 14.09.2021, pertaining to the assessment year 2011-12. The assessee has raised following grounds of appeal:

“(a) That on the facts and circumstances of the case, the learned CIT (A) failed to give time/ opportunity to the Appellant for hearing before passing the Appeal Order u/s 250.

(b) That on the facts and circumstances of the case, the learned CIT (A) failed to give an opportunity to the Appellant for Rectification of any mistake or providing the information.

(c) That on the facts and circumstances of the case, that the learned CIT (A) has erred in confirming the addition of Rs.8,50,000/- by learned AO which was a loan from Pawan Pershad HUF and was not an income.

(d) That on the facts and circumstances of the case, that the learned Assessing Officer failed to take into consideration that the deposit in Appellant's account of Rs.8,50,000/- (single entry) was from Pawan Pershad HUF and was not an income.”

2. The present appeal was filed before the Tribunal beyond the prescribed time for filing the appeal. It is stated that the appeal could not be filed due to Covid restrictions. It is also submitted that the assessee was infected with Covid and also had lost her husband. Looking to the facts of the present case, the delay in filing the appeal in time is condoned and the appeal is taken up for hearing.

3. At the outset learned counsel for the assessee submitted that the AO did not provide sufficient opportunity to explain the source of sum of Rs. 8,50,000/- credited in the bank account of the assessee. Learned counsel submitted that the assessee had filed certain documents which go to prove the creditworthiness and the source of the sum of Rs. 8,50,000/-.

4. On the other hand, learned DR opposed the submissions and supported the orders of the authorities below.

5. I have heard rival contentions and perused the material available on record. Looking to the fact that the AO had made addition in respect of Rs. 8,50,000/- on the basis that the source of such amount could not be explained and that the assessee has filed certain documents to prove the source of sum of Rs. 8,50,000/- added u/s 69A of the Income-tax Act, 1961 (the "Act"), I deem it proper to restore the matter to the file of the AO to verify the veracity of the documents filed by the assessee in support of its claim and thereafter decide the issue in accordance with law. I order accordingly. Grounds raised in this appeal are allowed for statistical purposes.

6. Appeal of the assessee stands allowed for statistical purposes.

Order pronounced in open court on 25.05.2023.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI