

IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "S.M.C." : DELHI ]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.1155/Del/2023  
निर्धारणवर्ष/Assessment Year: 2012-13

Bhupinder Kaur Plot No. 5, Sector : 41, Kasna Road, Greater Noida, Gautam Budh Nagar, Uttar Pradesh - 201 308.	<u>बनाम</u> Vs.	Income Tax Officer, Ward : 5 (1)(3), <b>Noida.</b>
<b>PAN No. AOTPK7081E</b>		
<b>अपीलार्थी /Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

निर्धारितकीओरसे /Assessee by :	Shri H. Hasnain, A. R.;
राजस्वकीओरसे / Department by :	Shri Om Parkash, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	10/10/2023
उद्घोषणाकीतारीख/Pronouncement on :	17/10/2023

आदेश /O R D E R

PER C. N. PRASAD, J. M. :

1. This appeal is filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals) [hereinafter referred to CIT

(Appeals)]/National Faceless Appeal Centre (NFAC) Delhi, dated 24.02.2023 for assessment year 2012-13.

2. The Id. Counsel for the assessee, at the outset, submits that in this case assessment order was passed under section 144/147 of the Income Tax Act, 1961 (the Act) making an addition of Rs.39,38,500/-. The Id. Counsel submits that the appeal was disposed off by the Id. CIT (Appeals) ex-parte without providing sufficient opportunity to the assessee. The Id. Counsel for the assessee submits that assessee has placed all the documents in support of the assessee's contention that the deposits made by the assessee in his bank account is on account of sale of the property and since the Assessing Officer has passed judgement assessment under section 144 of the Act and also since the CIT (Appeals) disposed of the appeal ex-parte, the Id. Counsel prays that the matter may be restored to the file of the Assessing Officer or the Id. CIT (appeals) for deciding the issue on merits after providing opportunity to the assessee.

3. The Id. DR has no serious objection in restoring the matter to the file of the lower authorities.

4. Heard rival submissions. It is noticed that the assessment was completed under section 144 read with section 147 of the Act. It appears that the assessee has furnished some replies through her daughter Ms. Prabhjot Kaur. However, the assessment was made by the Assessing Officer under section 144 of the Act stating that sufficient information was not furnished by the assessee. It is also noted that the Id. CIT (Appeals) disposed off the appeal ex-parte on

the ground that there is no response from the assessee. However, it is noticed from the order of the ld. CIT (Appeals) that there is no finding that whether the notices were served on the assessee or not. It is further noticed that the ld. CIT (Appeals) simply dismissed the appeal for non-prosecution by the assessee and there is no decision on merits with reasoning. He simply affirmed the order of the Assessing Officer. In the circumstances, I am of the view that it is just and proper to restore the assessment to the file of the Assessing Officer for de novo assessment after providing adequate opportunity of being heard to the assessee. Thus, this appeal is restored to the file of the Assessing Officer for de novo assessment in accordance with law.

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

Order pronounced in the open court on : 17/10/2023.

Sd/-  
( C. N. PRASAD )  
JUDICIAL MEMBER

Dated : 17/10/2023.

*\*MEHTA\**

Copy forwarded to :-

1. Appellant;
2. Respondent;
3. CIT
4. CIT (Appeals)

5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi.

Date of dictation	11.10.2023
Date on which the typed draft is placed before the dictating member	12.10.2023
Date on which the typed draft is placed before the other member	17.10.2023
Date on which the approved draft comes to the Sr. PS/ PS	17.10.2023
Date on which the fair order is placed before the dictating member for pronouncement	17.10.2023
Date on which the fair order comes back to the Sr. PS/ PS	17.10.2023
Date on which the final order is uploaded on the website	17.10.2023
Date on which the file goes to the Bench Clerk	17.10.2023
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	