

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHRAMA, JUDICIAL MEMBER**

ITA No.6939/Del/2018
Assessment Year: 2010-11

ACIT Central Circle – 25 New Delhi	Vs.	Mohnish Mohan Mukkar A-49, Mohan Co-operative, Industrial Area, Mathura, New Delhi -110044 PAN No.AAAPM5649P
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Subhra Jyoti Chakraborty, CIT DR
Respondent by	None

Date of hearing:	23/11/2023
Date of Pronouncement:	23/11/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the revenue is preferred against the order of the CIT(A)-29, New Delhi dated 06.08.2018 pertaining to A.Y.2010-11.

2. The solitary grievance of the revenue is that the CIT(A) erred in deleting the addition of Rs.16592890/-.

3. None appeared on behalf of the assessee inspite of several notices, therefore, we decided to proceed exparte.
4. The DR was heard at length. Case records carefully perused.
5. Briefly stated the facts of the case are that while scrutinizing the return of income the AO noticed that the assessee has made payment of Rs.16592890/- through credit card. The assessee was asked to explain the source of such payments and to explain the credit card payments amounting to Rs.16592890/-. On receiving no plausible reply the AO made the addition of Rs.16592890/-.
6. Assessee challenged the addition before the CIT(A) and vehemently contended that he has not incurred any expenditure through credit card. On such contention the CIT(A) called for remand report. The AO submitted the remand report which read as under :-

“.....The American Express banking Corp was issued a letter on 15.03.2018 (Copy enclosed) to provide complete details of transaction of Rs.1,52,97,992/-made through credit card of Sh. Mohnish Mohan Mukkar. The Bank did not respond and consequently inspector of this circle was deputed on 20.03.2018 to bring details from American

Express Banking Corp, 8C, Delhi-Jaipur Expressway, DLF City II, Sector 24, Gurugram, Haryana. It is pertinent to mention that there is no branch of American Express Banking Corp in Delhi which can provide details of transaction. The manager Sh. Jai Gupta submitted (copy enclosed) that details will be provided within 2-3 working days time. It is very difficult to submit report in absence of bank details. As soon as the details are received, the report will be submitted...."

7. On the basis of the aforementioned incomplete report the CIT(A) deleted the addition.

8. We have given a thoughtful consideration to the findings of the CIT(A). In the interest of justice and fair play we deem it fit to restore the issue to the files of the AO. The AO is directed to verify the credit card payment from the concerned bank directly and confront information received, if any, to the assessee and decide the issue afresh after affording a reasonable and adequate opportunity of being heard to the assessee.

9. In the result, the appeal of the revenue is allowed for statistical purpose.

10. Decision announced in the open court on 23.11.2023.

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

NEHA

Date:- .11.2023

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER