

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

**BEFORE SH. SAKTIJIT DEY, VICE PRESIDENT
AND
SH. N. K. BILLAIYA, ACCOUNTANT MEMBER**

ITA No.2659/Del/2018
Assessment Year: 2011-12

Parveen Kumar Kapoor C/o RRA Taxindia D-28, South Extension, Pat-1, New Delhi-110049 PAN No.ABMPK7969F	Vs.	DCIT Central Circle -2 Faridabad
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Rakesh Gupta, Advocate Sh. Somil Agarwal, Advocate
Respondent by	Sh. P N Barnwal, CIT DR

Date of hearing:	19/12/2023
Date of Pronouncement:	19/12/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(A)-2, Gurgaon dated 19.01.2018 pertaining to A.Y. 2011-12.

2. The grievance of the assessee read as under :-

“1. That having regard to the fact and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of Ld. AO in assuming jurisdiction and issuing of notice u/s 153A of the Act.

2. That in any case and in any view of the matter, the assessment framed under section 153A(1)(a) of the Act, is bad in law and against the facts and circumstances of the case.

3. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of the Ld. A.O, in making addition of Rs. 2,45,000/- on account of cash deposited in the bank account as alleged income from undisclosed sources and that too in the proceedings u/s 153A of the Act.

4. That in any case and in any view of the matter, action of Ld. CIT(A) in confirming the action of Ld. AO in making addition of Rs. 2,45,000/- is bad in law and against the facts and circumstances of the case.

5. That having regard to the facts and circumstances of the case, Ld. CIT (A) has erred in law and on facts in confirming the action of Ld. AO in passing the impugned order without giving adequate opportunity of being heard.

6. That the appellant craves the leave to add, alter or amend the grounds of appeal at any stage and all the grounds are without prejudice to each other.

3. At the very outset the Counsel for the assessee drew our attention to the chart of cash deposit in the bank account which is as under :-

S. No.	Date	Nature of deposit	Amount
1.	14.05.2010	Cash deposit	Rs.27,000/-
2.	12.10.2010	Cash deposit	Rs. 10,000/-
3.	03.07.2010	Cash deposit	Rs. 15,000/-
4.	08.10.2010	Cash deposit	Rs. 32,000/-
5.	20.08.2010	Cash deposit	Rs. 12,000/-
6.	01.10.2010	Cash deposit	Rs. 30,000/-
Total			Rs. 2,45,000/-

4. It is the say of the Counsel that the AO has grossly erred in taking the total deposit at Rs.2,45,000/- whereas the total comes to Rs.1,26,000/-. The Counsel further stated that the deposits considered at Sr. No.2,4 and 6 do not find any place in the bank statement.

5. We have given a thoughtful consideration to the factual errors pointed out by the Counsel. We find force in the contention of the Counsel, therefore, in the interest of justice we deem it fit to restore the issue to the files of the AO. The AO is directed to decide the issue afresh after rectifying the factual errors after affording a reasonable and adequate opportunity of being heard to the assessee.

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

7. Decision announced in the open court on 19.12.2023.

Sd/-
(SAKTIJIT DEY)
VICE PRESIDENT

NEHA

Date:- .12.2023

Copy forwarded to:

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

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

ASSISTANT REGISTRAR
ITAT NEW DELHI