

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : H : NEW DELHI

BEFORE SHRI G.S. PANNU, HON'BLE VICE PRESIDENT  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.745/Del/2021  
Assessment Year: 2011-12

Surgiv Singh,  
53-L, New Colony,  
Palwal – 121 102,  
Haryana.

Vs ITO,  
Ward-2(4),  
Faridabad.

PAN: BNTPS1684P

(Appellant)

(Respondent)

Assessee by : Shri Alok Kumar Gupta, CA  
Revenue by : Shri Amit Katoch, Sr. DR

Date of Hearing : 12.12.2023  
Date of Pronouncement : 21.12.2023

ORDER

PER ANUBHAV SHARMA, JM:

This is appeal preferred by the assessee against the order dated 30.08.2019 of the Commissioner of Income Tax (Appeals), Faridabad (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal No.10260/2018-19 arising out of the appeal before it against the order dated 11.12.2018 passed u/s. 143(3)/147 of the Income Tax Act, 1961

(hereinafter referred as 'the Act') by ITO, Ward II(4), Faridabad (hereinafter referred to as the Ld. AO).

2. Heard and perused the record. At the outset, it was pointed out by the Id. AR that there is a delay in filing the appeal before the Tribunal and an application for condonation of delay is on the files. On hearing upon the same, it comes up that the assessee claims himself to be a farmer having income from agricultural land and there was some lack of communication between him and his authorized representative with regard to filing the appeal and there was also an intervening period of Covid-19 pandemic. Thus, it is an appropriate case for giving the assessee opportunity to contest on merits and accordingly the delay is condoned.

3. Further, it comes up that among other grounds on merits, the assessee has also raised a ground of not being given sufficient opportunity to produce evidences and an application for filing additional evidences have been filed. As we go through the evidences, we find that the same are in the nature of revenue records to establish the agricultural income. Since the very dispute in the case of the assessee is with regard to unexplained cash deposits and the assessee claims that same are out of agricultural income of his own and his wife. The additional evidences are, therefore, of vital consequences and deserves to be taken on record. However, as the Id.CIT(A) has non-suited the assessee for failure to provide the explanation, we consider it an appropriate case to restore the issue

on merits to the file of the ld.CIT(A). The ld.CIT(A) shall take into account the additional evidences of the assessee pass a fresh order.

4. In the result, the appeal of the assessee is allowed for statistical purposes only.

Order pronounced in the open court on 21.12.2023.

Sd/-

(G.S. PANNU)  
VICE PRESIDENT

Dated: 21<sup>st</sup> December, 2023.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Asstt. Registrar, ITAT, New Delhi