

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'C' : NEW DELHI)**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
and
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

**ITA No.6019 to 6022/Del/2018
(Assessment Years :2006-07 to 2009-10)**

Gyanwati,
A – 157B, Sector 40,
Noida – 201 301 (Uttar Pradesh).

vs.

ITO, Ward 24 (4),
New Delhi.

(PAN : ATSPG4900E)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : Shri Waseem Arshad, CIT DR

Date of Hearing : 20.12.2023

Date of Order : 26.12.2023

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

These appeals filed by the assessee are directed against the respective orders of Id. CIT (Appeals)-31, New Delhi for the Assessment Years 2006-07 to 2009-10.

2. Since the issues are common & connected and the appeals were heard together, these are being consolidated and disposed off by this common order.

3. The common issue raised by the assessee is treatment of cost of purchase of land and construction cost as unexplained expenditure under section 69 of the Income-tax Act, 1961 (for short 'the Act') amounting to

Rs.8,62,310/-, Rs.15,36,024/-, Rs.12,65,900/- & Rs.91,50,300/- for the Assessment Years 2006-07, 2007-08, 2008-09 & 2009-10 respectively.

4. In this case, pursuant to AO's order treating the amount spent in house construction from unexplained sources, the assessee appealed before the Id. CIT (A). Ld. CIT (A) scanned AO's order and also scanned assessee's submissions and reproduced the same in his order in a hardly legible manner. Thereafter, Id. CIT (A) passed a cryptic order holding that assessee could not prove the source of investment and he agreed with the findings of the AO.

5. Against this order, assessee is in appeal before us. We have heard Id. DR for the Revenue. None appeared on behalf of the assessee.

6. Upon careful consideration, we note that Id. CIT (A)'s order is a very cryptic order and also not easily legible. It is a settled law that even administrative orders have to be consistent with the rules of natural justice. Accordingly, in the interest of justice, we remit the issue to the Id. CIT (A). Ld. CIT (A) is directed to pass a speaking order which should be legible also. Needless to add, assessee should be granted adequate opportunity of being heard.

7. In the result, these appeals by the assessee are allowed for statistical purposes.

Order pronounced in the open court on this 26th day of December, 2023.

**Sd/-
(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER**

**sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 26th day of December, 2023
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-23, New Delhi.
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.