

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

**Before Shri Kul Bharat, Judicial Member  
&  
Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 3738/Del/2023 : Asstt. Year: 2014-15**

Smt. Madhu Jain, C-114, Lajpat Nagar, New Delhi 110024	Vs	ITO, Ward 29(3), New Delhi
(APPELLANT)		(RESPONDENT)
<b>PAN No. AECPJ 1129 H</b>		

**Assessee by : Sh. Mayank Patawari, Adv.  
Revenue by : Sh. Kanv Bali, Sr. DR**

<b>Date of Hearing: 19.01.2024</b>	<b>Date of Pronouncement: 23.01.2024</b>
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**ORDER**

**Per Dr. B. R. R. Kumar:-**

The present appeal has been filed by assessee against the order of Id. NFAC/CIT(A), New Delhi dated 18.12.2023.

2. The assessee has raised the following grounds of appeal:-

"1. *On the facts and circumstances of the case, the order passed by Ld. CIT(A) is bad both in eyes of law and on facts.*

2. *That the Ld. CIT(A) has erred in law and on facts in rejecting the additional evidence filed under rule 46A of the Income Tax Rules, 1962.*

3. *That the Ld. CIT(A) has erred in law and on facts in not given any finding on the merits of the case.*

4. *That the Ld. CIT(A) has erred in law and on facts by confirming the additions on account of sale proceeds of shares amounting to Rs. 13,07,200/*

5. That the Ld. CIT(A) has erred in law and on facts by confirming the additions on account of Unsecured Loans amounting to Rs. 45,00,000/-.

6. That the Ld. CIT(A) has erred in law and on facts by confirming the additions on account of Unexplained Expenditure amounting to Rs. 1,35,61,024/-."

3. Heard the arguments of both the parties and perused the material available on record.

4. We find that, the assessee has not complied before the Assessing Officer as well as before the Id. CIT(A). Such attitude of the assessee is highly undesirable. Further, the assessee has also filed additional evidences. Hence, keeping in view facts, we remand the matter to Assessing Officer to complete the assessment proceeding afresh. Revenue would be at liberty to initiate penalty proceedings as deemed fit, in case of non compliance to the notices issued by the Authorities.

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

Order Pronounced in the Open Court on 23/01/2024.

**Sd/-**  
**(Kul Bharat)**  
**Judicial Member**

**Sd/-**  
**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 23/01/2024**

\*NV, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT, DELHI**