

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C': NEW DELHI  
BEFORE,  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.1152/Del/2021  
(ASSESSMENT YEAR 2011-12)**

Kiran Bala HN-416/2, Parvatiya Colony Part-1 Gurudwara Road Ward-6, Faridabad Haryana-121 001 PAN-AUEPB 7101M	Vs.	Pr.CIT Faridabad
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Shri Waseem Arshad, CIT- DR

Date of Hearing	12/03/2024
Date of Pronouncement	19/03/2024

**ORDER**

**PER ANUBHAV SHARMA, JM:**

This appeal is filed by the assessee against the order u/s 263 of the Income Tax Act [hereinafter referred to as 'the Act'] dated 10/03/2021 passed by Learned Principal Commissioner of Income Tax, Faridabad [hereinafter referred to as 'the Revisionary Authority] in regard to assessment order dated 26/11/2018 u/s

143/147 passed by Income Tax Officer, Ward No.1(4), Faridabad [hereinafter referred as 'the AO].

2. At the time of hearing, none has appeared for the assessee and the record shows that notices have been repeatedly issued by postal means and also by email. On the RPAD, the acknowledgement is returned even endorsement that, there is 'no such person'. Thus, further opportunities for service are not justified and arguments of Ld. DR were heard who supported the findings of the Ld. PCIT.

3. On appreciating the record, it comes up that the assessment order was passed accepting the returned income without there being any discussion of the issues, at all though the case of the assessee was reopened u/s 147 of the Act as assessee had deposited Rs.10,70,000/- in the bank account. The Ld. PCIT having perused the assessment record was of the view that at the time of assessment proceedings, the assessee had claimed that deposits were her husband's money received from sale proceeds of immovable property, but the AO had failed to make enquiries in that regard. During the revision proceedings also, the assessee had

claimed that she herself has sources of income, however, the Ld. PCIT has examined the bank accounts of the assessee and cash flow statement and found that the deposits were not supported by documentary evidences and, accordingly, found the assessment order to be erroneous and prejudice to the interest of Revenue. As before us, the assessee has failed to appear and bring on record anything contrary on facts from law, we are of the considered view that the discussion made by the Ld. PCIT in para 3.1 of the order of shows that the PCIT had made specific enquiries on the basis of record before him and that same time the order of Assessing Officer is silent. There is no error in the findings of the Ld. PCIT. The grounds raised in the appeal having no substance the assessee is dismissed.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 19<sup>th</sup> March, 2024.

Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

Dated: 19/03/2024  
Pk/sps

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI