

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC' : NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER**

**ITA No.3117/DEL/2023  
(Assessment Year: 2012-13)**

Balbir Singh,  
1129, Gali No.17,  
Near Purani Chopal, Rithala,  
New Delhi – 110 085.

vs.

ITO, Ward 68 (5),  
Delhi.

**(PAN : ASAPS4872N)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri R.R. Singla, CA  
REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 04.04.2024  
Date of Order : 09.04.2024

**ORDER**

This appeal by the assessee is directed against the orders of the Id. CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 20.09.2023 for the assessment year 2012-13.

2. Grounds of appeal taken by the assessee read as under :-

“1. The Id. Assessing Officer has erred in law and facts while reopening the assessment :

- a. Merely on the basis of AIR information
- b. Taking cash deposited in the bank to be escaped income.

2. The Id. AO has erred in law and facts while treating the cash deposited in the bank account to be unexplained money u/s 69A of the Act.”

3. In this case, in an ex-parte order, Assessing Officer made addition of Rs.16,85,000/- being cash deposited in the bank. AO noted that despite several notices, assessee had not made any compliance.

4. Upon assessee's appeal, Id. CIT (A) also noted that assessee was given several notices but he has not complied with. Ld. CIT (A) proceeded to confirm the order of the AO.

5. Against his order, assessee is in appeal before the ITAT. I have heard both the parties and perused the records.

6. Ld. Counsel for the assessee prayed that assessee is a senior person of 75 years of age and he was not able to systematically arrange his tax papers. Hence, he prayed that one more opportunity may be granted to the assessee before the AO to canvass the appeal. Ld. Counsel for the assessee undertook that he will be appearing to pursue the appeal before the AO.

7. Ld. DR for the Revenue did not have any objection to this proposition.

8. Accordingly, in the interest of justice, the issue is remitted to the file of AO. AO shall adjudicate the issue afresh after providing an opportunity of being heard to the assessee.

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

**Order pronounced in the open court on this 9<sup>th</sup> day of April, 2024.**

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

**Dated the 9<sup>th</sup> day of April, 2024  
TS**

Copy forwarded to:

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

**AR, ITAT  
NEW DELHI.**