

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

**Before Sh. Kul Bharat, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 3921/Del/2023 : Asstt. Year : 2012-13**

Smt. Krishna, 431, Vill.- Suarakhya Jahidabad, Tehsil- Dadri, Gautam Budh Nagar, Uttar Pradesh-201304	Vs.	Income Tax Officer, Ward-5(2)(1), Gautam Budh Nagar, Uttar Pradesh-201307
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. IJJPK3283D</b>		

**Assessee by : None**

**Revenue by : Sh. Om Prakash, Sr. DR**

**Date of Hearing: 22.04.2024**

**Date of Pronouncement: 23.04.2024**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of National Faceless Appeal Centre (NFAC), Delhi dated 30.10.2023.

2. Following grounds have been raised by the assessee:

*"1. Re-opening the case u/s 148 of the Income Tax Act without complying with the provisions of the Act.*

*2. Making an addition of Rs. 35,26,425/- u/s 69 of the Income Tax Act, 1961 towards unexplained investment in land.*

*3. Not accepting the submission of the Assessee who is an uneducated childless widow, senior citizen & totally dependent on her brother Shri Nanak that he had gifted her the money for purchase of the land. Shri Nanak is an Assessee & his bank statement showed sources & withdrawals to explain the investment.*

*4. Not accepting the Assessee's contention that she had withdrawals of sums of money of Rs. 9,63,000/- towards investment in land.*

5. *Not understanding that opportunity was denied to the Assessee during Assessment because no notice was served on her which is against the principles of natural justice & therefore there has been a lack of opportunity & that the matter needs to be set aside to the Assessing officer.*

6. *That Ld. A.O. and Ld. C.I.T (A) erred in not appreciating that the Assessee had facts in her favour which were not presented in the correct perspective which ended in her being denied the relief which she was entitled to.*

7. *Not appreciating that in rural areas advances for land purchases are given from time to time in cash & when the final registration is done it is not customary to record such advance payment in the deed like in urban areas."*

3. At the outset, the Id. DR submitted that the Assessment Order and the order of the Id. CIT(A) are passed *ex-parte*. The assessee could not reply to the notices issued.

4. Having gone through the record before us, we find that interest of justice would be well served by remanding the matter to the file of the Assessing Officer for assessment *de-novo* with directions to issue and serve notice of hearing and enforce the same as per the established procedure laid down.

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

Order Pronounced in the Open Court on 23/04/2024.

Sd/-

**(Kul Bharat)**  
**Judicial Member**

**Dated: 23/04/2024**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**ASSISTANT REGISTRAR**