

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "E", MUMBAI**

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND
MS. KAVITHA RAJAGOPAL, JUDICIAL MEMBER**

ITA NO. 4169/MUM/2023 : A.Y : 2011-12

Triveni Sunil Kaul
D-2/601, Bhimashankar CHS Ltd.
Sector 19A, Nerul – 400 706.
PAN : ASPPK2892P (Appellant)

Vs. Income Tax Officer-28(3)(5),
Mumbai. (Respondent)

**Appellant by : Shri Satyaprakash Singh
Respondent by : Shri P.D. Chougule**

Date of Hearing : 07/05/2024

Date of Pronouncement : 08/05/2024

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER :

The Assessee has filed this appeal challenging the order dated 22.09.2023 passed by the learned Commissioner of Income Tax (Appeal), NFAC, Delhi (in short 'CIT(A)') and it relates to A.Y 2011-12. The assessee is aggrieved by the decision of learned CIT(A) in confirming the addition of Rs.191.97 lacs relating to bank deposits made by the Assessing Officer.

2. The learned counsel appearing for the assessee submitted that the assessee is a senior citizen and further her husband is residing abroad. The assessee is also not aware of the income tax matters. Hence the assessee did not appear before the Assessing Officer as well as the CIT(A). The learned AR further

submitted that assessee has approached him recently and the sources of deposits made into the bank account are also being collected. Accordingly, he submitted that the assessee would be in a position to explain the sources of deposits made into the bank account, if one more opportunity is given to the assessee.

3. The learned DR did not object to the request made by the learned AR.

4. Since the details that may be furnished by the assessee require verification, we deem it fit to restore the issues contested in this appeal to the file of the Assessing Officer. Accordingly, we set aside the order passed by the learned CIT(A) and restore all the issues to the file of the Assessing Officer for examining it afresh by duly considering the information and explanations that may be furnished by the assessee. We also direct the assessee to fully co-operate with the Assessing Officer for expeditious completion of the assessment proceedings. After hearing the assessee, the AO may take appropriate decision in accordance with law.

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

Order pronounced in the open court on 8th May, 2024.

Sd/-
(KAVITHA RAJAGOPAL)
JUDICIAL MEMBER

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai, Date : 8th May, 2024

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Copy to :

- 1) The Applicant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, "E" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asstt. Registrar
I.T.A.T, Mumbai