

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

**BEFORE DR. B.R.R. KUMAR, ACCOUNTANT MEMBER  
AND  
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.971/Del/2024  
Assessment Year: 2013-14

<b>Vimal Kaur, 23, West Avenue Road, Punjabi Bagh, New Delhi PAN NO APLPK3423M</b>	<b>Vs.</b>	<b>ACIT Circle Int. Tax 2 (1) (2), New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. A.K. Maheshwari, CA
Respondent by	Ms. Banita Devi Neorem, CIT DR

Date of hearing:	06/06/2024
Date of Pronouncement:	25/06/2024

**ORDER**

**PER SUDHIR KUMAR, JM:**

This appeal by the assessee is directed against the assessment order dated 30.01.2024 pertaining to A.Y.2013-2014 under section 143(3) r.w.s. 254 of the Act [hereinafter referred as 'the Act'].

2. Aggrieved by the order of the lower authorities, the assessee is in appeal before us by raising the following grounds:-

1. *That the learned AO had failed to follow the directions of honourable DRP's thus, such order ceases its validity. (ii) The learned AO failed to do any effort in issuing any notice for verifications of concerned transactions as directed by the hounourable DRP.*
2. *That the learned AO initially too failed to follow the direction of ITAT's order dated 04.01.2022.*
3. *That the continue process of failure on the part of the learned AO in discharging the moral obligation in framing an assessment, the declared income of Rs.6,96,930/- deserves to be accepted by allowing the regular eligible claim of deduction.*
4. *That without prejudice to above, in case, the "Income from House Property" remained to be assessed in the hands of the appellant, then the credit of TDS deducted for Rs.3,20,000/- deserves to be allowed which was not claimed in ITR by not declaring the related income under the head "Income from House Property".*

*5. That the appellant craves her right to amend, delete or add any grounds of appeal at or before the time of hearing.*

3. The brief fact of the case is that the assessee has filed her original return of income for A.Y. 2013-14 on 27.07.2013 declaring total income of Rs.6,70,450/- and claiming income-tax refund of Rs.6,96,930/-. The case was selected for scrutiny under CASS and scrutiny assessment in this was completed u/s.143(3) of the Act on 31.03.2016 at assessed income of Rs.54,01,680/- against the return of income of Rs.6,70,450/-. The assessee has filed appeal before the Ld. CIT(A) and Ld. CIT(A) has partly allowed the appeal of the assessee. Further, the assessee has filed appeal before Hon'ble ITAT. The Hon'ble ITAT has allowed the appeal of the assessee and direct to AO to decide the case afresh in light of the observation made in the judgment.

4. We have heard the parties and perused the materials available on the record.

5. Before us the outset Ld DR supported the order of the AO and submitted that the AO, for the reasons noted in the order made the additions. He has further submitted that AO passed the assessment order in the direction given by the DRP and Hon'ble ITAT. Therefore, he submitted that the order of assessment be upheld.

Ld counsel for the assessee has submitted that AO has failed to follow the directions of DRP & Hon'ble ITAT. He has further submitted that assessee has filed the copy of the suit for recovery of Rs 2932577.63 pending before the Civil Judge (Sr Div) Gurgaon but AO has not considered this document.

6. The DRP in the order dated 20-12-2023 gave the direction to AO which is reproduce as below ;

1. *Include finding related to issue of notice u/s. 133 (6) to State Bank of Travancore (State Bank of India).*
2. *Since Citi Bank has shown inability to act on notice, take the loan certificate in respect of loan sanctioned vide letter dated 15.03.2000.*
3. *Take into consideration loan transfers documents submitted by assessee.*
4. *With respect to claim of deduction on account of interest paid by the assessee on the premise that It was related to Home Loan, assessee does not appear to have discharged her onus. Assessing officer is directed to further verify from available records the purpose for which loan was taken and accordingly give a clear findings in the final order.*

5. *On the issue of non-receipts of rent, a copy of the suit for recovery of Rs. 29,32,577.64, before Hon'ble Court of Civil Judge (Senior Division), Gurgaon, is present on record. Further, as required by the Panel, an affidavit has been filed by the assessee claiming non-receipt on rent. Assessing Officer is directed to take both these documents into account while passing a speaking final order, making additions only if these documents are found unsatisfactory.*

6. *From the draft order, it is not clear whether notice u/s 133(6) of the Act, was provided to the assessee or not. However, assessee has claimed non-receipt of copy of these notices and response received from third parties. Assessing Officer is directed to provide the same to the assessee so that the same may be used by the assessee for further Appellate proceedings.*

7. Perusal of the order of the assessing officer reveals that passing the impugned order AO has not followed the direction of the DRP and Hon'ble ITAT. The directions given by the both authorities should have been followed and he should have passed the assessment order in compliance of direction given by

both authorities. In the present case it would be appropriate to remand the matter before AO to decide the matter in the light of the direction given by authorities. The assessee is also directed to file the papers/documents before the AO if he wishes to file. Hence, the appeal is allowed and the case is remanded back to AO to decide afresh as discussed above.

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

Order pronounced in the open court on 25.06.2024.

**Sd/-**  
**(DR. B R R KUMAR)**  
**ACCOUNTANT MEMBER**

\*NEHA, Sr. PS\*

Date:- .06.2024

Copy forwarded to:

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

**Sd/-**  
**(SUDHIR KUMAR)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI