

IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'A' : NEW DELHI)

BEFORE SHRI G.S. PANNU, VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No. 4525/Del/2019
Asstt. Year : 2015-16

BABLI,
H.NO. 119-R, FF, BOMBAY
JUICE CORNER, AGRA CHOWK,
PALWAL, FARIDABAD
HARYANA - 121102
(PAN: AQXPB1264A)

(Appellant)

VS. ITO, WARD-1(2),
FARIDABAD
Haryana - 121002

(Respondent)

Appellant by : S/Shri Harish Chaudhary, CA &
Mohit Chaudhary, CA & Ms. Neetu Jain,
CA

Respondent by : S/Shri R.K. Meena, Sr. DR & Vivek
Vardhan, Sr. DR

Date of Hearing	07.06.2024
Date of Pronouncement	07.06.2024

ORDER

PER G.S. PANNU, VP

This appeal by the assessee is directed against the order of the Commissioner of Income Tax (Appeals), Faridabad dated 25.02.2019 which in turn has arisen from an order passed by Income Tax Officer, Ward-I(2), Faridabad dated

29.12.2017 under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') pertaining to assessment year 2015-16.

2. Brief facts of the case are that the assessee filed its return of income for the assessment year 2015-16 on 7.9.2015 declaring total income of Rs. 11,70,220/-. The said return was selected under scrutiny through CASS for limited scrutiny by the AO and notice u/s. 143(2) of the Act dated 20.9.2016 was issued for 19.10.2016 and notice u/s. 142(1) dated 10.4.2017 was issued for 19.4.2017. The Assessee's AR appeared before the AO during the course of assessment proceedings. During the course of assessment proceedings, the AO asked about the details regarding deposit of Rs. 56,48,559/- in the bank account of the assessee and further, enquired about information regarding receipt of interest of Rs. 1,58,583/- in the bank account of the assessee. Thereafter, the AO assessed the income of the assessee at an income of Rs. 69,77,362/- as against, the declared income of the assessee in its original return of income of Rs. 11,70,220/- filed on 07.09.2015, thereby making addition of Rs. 56,48,559/- on account of unexplained money u/s. 69A of the Act and also made the addition of Rs. 1,58,583/- on

account of interest income received in bank account. Against the aforesaid action of the AO, assessee appealed before the CIT(A), who vide his exparte order dated 25.02.2019 has dismissed the appeal of the assessee by confirming both the additions made by the Assessing Officer, against which the Assessee is in further appeal before us.

3. Before us, the Ld. Representative for the assessee submitted that since the Ld. CIT(A) has passed an exparte order, hence, he requested to restore the appeal back to the AO for fresh hearing by way of providing an opportunity to substantiate assessee's appeal with evidence before the AO. Ld. DR opposed the request of the Ld. AR.

4. After hearing rival contentions and perusal of relevant records, it is noted that on 06.12.2023, the case was fixed for hearing before this Bench and the Bench noted that Ld. Counsel sought time to file an application for admission of additional evidences under Rule 29 of the Income-tax (Appellate Tribunal) Rules, 1963 and accordingly, the matter was adjourned for next day i.e. on 07.12.2023. On 07.12.2023, when the matter was called, Ld. AR has submitted an application for admission of additional evidences

under Rule 29 of Income-tax (Appellate Tribunal) Rules, 1963
alongwith following list of Additional documents:-

- i. Agreement to Sale of Agriculture Land by seller.
- ii. Sale Deed of the agricultural land by the buyer for source of income.
- iii. Bank Statement of the buyer reflecting cash withdrawal for buying the agricultural land from the appellant.
- iv. PAN and Aadhar Card of the buyer.
- v. Nakal Jamabandi of the agricultural land of the appellant.
- vi. Population of the village where agricultural land of the appellant has been located.

4.1 After perusal of the aforesaid additional evidences, we are of the considered view that these Additional evidences are crucial and relevant to evaluate the case set-up by the assessee to substantiate the impugned issues, which have not been considered by the Ld. CIT(A) in the impugned ex-parte proceedings. In view of the aforesaid factual matrix and in the interest of natural justice, we admit the aforesaid additional evidences and accordingly, set aside the order of the Ld. CIT(A) and remand the matter back to his file to decide the

appeal afresh, after considering all the evidences, and the material that the assessee may seek to produce before him. The Ld. CIT(A) shall allow the assessee a reasonable opportunity of being heard. However, the assessee is also directed to appear before the Ld. CIT(A) to produce all the relevant additional evidences in order to substantiate his claim without taking any unnecessary adjournment in the proceedings before the CIT(A).

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

Above decision was announced on 07.06.2024.

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Sd/-

(G.S. PANNU)
VICE PRESIDENT

SRBhatnagar

Copy forwarded to: -

1. Appellant
2. Respondent
3. DIT
4. CIT (A)
5. DR, ITAT

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By Order,

Assistant Registrar, ITAT,
Delhi Benches