

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI "F" BENCH: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**ITA No.2932/Del/2022  
[Assessment Year : 2010-11]**

Rajesh Kumar, A-39, Amar Colony, Kamruddin Nagar, Nangloi, New Delhi-110041. <b>PAN-AMIPK7895H</b>	vs	ITO, Ward-42(2), New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Shri Vivek Vardhan, Sr.DR	
<b>Date of Hearing</b>	02.07.2024	
<b>Date of Pronouncement</b>	11.07.2024	

**ORDER**

**PER KUL BHARAT, JM :**

The present appeal filed by the assessee is directed against the order passed by Ld.CIT(A)-43, New Delhi dated 04.02.2020 for the assessment year 2010-11. The assessee has raised following grounds of appeal:-

1. *"That the assessing officer and CIT(A) -43 has erred in passing the Ex-Parte assessment order U/sec. 144 r.w.s. 147 of the Income Tax Act without having served the notices on the assessee.*
2. *That the assessment order and appellate order were passed in violation of the principal of natural justice.*
3. *That the amount of cash deposited 60,68,500/- and cheque Rs. 25,66,535/-in various bank account is fully explained which is from known sources of Income.*
4. *That your Honor may allow me to submit all the copies of bank accounts and other evidences before your honor.*
5. *That I may allowed to add or alter any grounds of appeal.*

6. That I have already deposited Rs. 9,11,043 as tax during the year assessment year 2010-11 before filing my appeal under the minor head 400.”

2. At the time of hearing, no one attended the proceedings on behalf of the assessee nor any application seeking adjournment has been filed by the assessee. Therefore, the appeal of the assessee is taken up for hearing in the absence of the assessee and is being decided on the basis of material available on record.

3. Facts giving rise to the present appeal are that the case of the assessee was re-opened on the basis that as per the information, the assessee had deposited cash in his bank accounts maintained with ICICI Bank Ltd. and State Bank of India amounting to INR 60,68,500/-. There was no compliance by the assessee in respect of the statutory notices issued by the Assessing Authority u/s 148 of the Income Tax Act, 1961 (“the Act”) and thereafter, notices were issued u/s 142(1) of the Act to the assessee. In the absence of any representation by the assessee, the Assessing Officer (“AO”) made addition of INR 86,35,035/- of the entire sum found credited into the accounts held by the assessee. Thus, he assessed income of the assessee at INR 86,35,035/- u/s 144 r.w.s. 147 of the Act vide order dated 30.11.2017.

4. Aggrieved against this, the assessee preferred appeal before Ld.CIT(A). Before Ld.CIT(A) as well, there was no compliance by the assessee. Therefore, the appeal was dismissed *ex-parte* to the assessee. Thereby, the additions made by AO were confirmed.

5. Aggrieved against the order of Ld.CIT(A), the assessee has preferred the present appeal.

6. By way of the statement of facts, it is stated by the assessee that the assessee had sold three residential plots in the area of Begumpur, Kamruddin Nagar and in Jain Nagar of Delhi for a sale consideration of INR 90,00,000/- wherein a sum of INR 65,00,000/- was received in cash and rest amount of INR 25,66,535/- both cash and cheque was deposited in the bank account of the assessee. However, the authorities below did not provide sufficient opportunities to the assessee. Thus, the case of the assessee is that amount so credited in the bank account was sale consideration of the aforesaid residential plots.

7. On the other hand, Ld. Sr. DR for the Revenue opposed the contention of the assessee, made in the statement of facts and supported the orders of the authorities below. He contended that the assessee has been thoroughly negligent and did not furnish supporting evidences. What is stated in the statement of facts are merely bald assertions without being backed by material evidence.

8. We have heard Ld. Sr. DR for the Revenue and perused the material available on record. From the records, it is transpired that there was no effective representation on behalf of the assessee before the lower authorities. It is the contention of the assessee that the assessee had sold three residential plots and the sale consideration received in cash was deposited in the bank account of assessee. In our considered view, these facts need verification at the end of the AO. It is well-established that no one should be condemned unheard. Moreover, the AO made addition of the entire credit entries. Even before Ld.CIT(A), it was the case of the assessee that the sum deposited in the bank account was out of explained source. We therefore, looking to the entirety of facts, set aside the impugned order and restore the assessment to the file of the AO to verify the

correctness of the claim of the assessee that the source of cash deposit was out of the sale consideration of the residential plots and frame assessment afresh in accordance with law. Grounds raised by the assessee are accordingly, allowed for statistical purposes.

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

Order pronounced in the open Court on 11<sup>th</sup> July, 2024.

**Sd/-**

**(AVDHESH KUMAR MISHRA)  
ACCOUNTANT MEMBER**

**Sd/-**

**(KUL BHARAT)  
JUDICIAL MEMBER**

*\* Amit Kumar \**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI