

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "SMC", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,

ITA NO. 655/Del/2024		
A.YR. : 2015-16		
NEENA MAHAJAN, Delhi C/O RAJIV GOEL & ASSOCIATES, 179, BANK ROAD, AMBALA CANTT-133001 AMBALA, HARYANA-133001 (PAN: ASSPM0240Q)	VS.	INCOME TAX OFFICER, WARD 28(1), DELHI CIVIC CENTRE, NEW DELHI - 2
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by : Shri Dhruv Goel, CA

Respondent by : Shri Om Parkash, Sr. DR.

Date of hearing : 11.07.2024

Date of pronouncement : 15.07.2024

**ORDER**

**PER SHAMIM YAHYA, AM :**

This appeal filed by the assessee for the assessment year 2015-16 is directed against the Order of Ld. CIT(A), NFAC, New Delhi dated 09.10.2023. The assessee has raised the following Grounds of Appeal:-

- 1. That the Ld. CIT(A) NFAC has erred in law and facts in confirming the additions of Rs. 891730/- made by the AO on account of long term capital gain on sale of property.*
- 2. That the Ld. CIT(A) NFAC has erred in law and facts in confirming the additions u/s. 69A of Rs. 12,08,000/- made by the AO on account of cash deposits during the year.*
- 3. That the Ld. CIT(A) NFAC has erred in law and facts in confirming the actions of the AO in reopening of the assessment proceedings u/s. 148.*
- 4. That the Ld. CIT(A) NFAC has erred in law and facts in dismissing the appeal of the assessee without adhering to the principles of natural justice.*

*5. That the appellant craves leave to add, alter, amend or to substitute the above grounds of appeal either before or at the time of hearing of case.*

2. Briefly stated facts are that the notice u/s. 142(1) of the Act was issued on 23.11.2022 and duly served. The assessment was completed on 08.03.2023 at an assessed income of Rs. 27,03,210/-. On perusal of assessment order it was observed that the addition was made on account of "unexplained money u/s. 69A of the I.T. Act, 1961" amounting to Rs. 12,08,000/- and "undisclosed income u/s. 45 of the I.T. Act, 1961 amounting to Rs. 14,95,210/-." Accordingly, a sum of Rs. 27,03,210/- was added back to the income of the assessee.

3. Aggrieved with the above, the assessee preferred appeal before Ld.CIT(A), who confirmed the additions.

4. Now, the assessee is in appeal before me.

5. I have heard the rival contentions and perused the material available on record and also gone through the orders of the authorities below.

5.1 At the time of hearing, Ld. AR has submitted that assessee could not present her case before the Ld. CIT(A), hence, he prayed that an opportunity may be granted to the assessee to canvass the case properly before the Ld. CIT(A).

5.2 Ld. DR did not have any serious objection to the aforesaid proposition of Ld. AR.

5.3 In view of the aforesaid factual matrix and in the interest of justice, I remit back the issues in dispute to the file of the Ld. CIT(A) with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee.

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

Order pronounced in the Open Court on 15<sup>TH</sup> July, 2024.

**Sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER**

SRB

**Copy forwarded to:-**

1. Appellant - Ms. Neena Mahajan, B-36, Ground Floor, Swasthya Vihar, Delhi – 110 092.
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar