

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

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT  
AND  
DR. BRR KUMAR, ACCOUNTANT MEMBER**

**ITA No. 239/DEL/2024  
Assessment year: 2012-13**

<b>Jai Prakash s/o Shri Jai Narayan, Ward no. 06, Balaji Nagar, Farrukh Nagar, Gurgaon-122506</b>	<u>Vs</u>	<b>Income Tax Officer, Ward-2(2), Gurugram.</b>
<b>PAN: AQTPP 7756 M</b>		
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Assessee represented by</b>	Shri R.C. Yadav, AR
<b>Department represented by</b>	Ms. Ritu Sharma, CIT(DR)
<b>Date of hearing</b>	11.07.2024
<b>Date of pronouncement</b>	19.07.2024

**ORDER**

**PER SAKTIJIT DEY, VICE PRESIDENT:**

This is an appeal by the assessee against order dated 27.12.2023 passed by National Faceless Appeal Centre (NFAC), Delhi for the assessment years 2012-13.

2. We have heard the parties and perused materials on record. The basic grievance of the assessee is against dismissal of his appeal without providing reasonable opportunity of hearing.

3. As could be seen from the facts on record, the assessee is a resident individual. Based on certain information available in the system of the Department, it was found that in the financial year relevant to the assessment year under dispute, the assessee had deposited cash in his bank account. Since the assessee had not filed any return of income, the Assessing Officer reopened the assessment u/s 147 of the Income-tax Act, 1961. As alleged by the Assessing Officer, the assessee did not respond to the notices issued u/s 148 and 142(1) of the Act. Subsequently, some reply was filed by a counsel, without any authorization from the assessee, wherein it was stated that the cash deposit was out of gift received from the mother and some other sources. In absence of any plausible response from the assessee, the Assessing Officer proceeded to complete the assessment u/s 144 of the Act to the best of his judgment. While doing so, he added back an amount of Rs. 74,23,500/- representing cash deposit and other credit entries in the bank account. He also added back saving bank account interest of Rs. 26,061/-. Though, the assessee contested the said additions before the First Appellate Authority, however, they were confirmed.

4. Having considered rival submissions, we find, the assessee, for whatever may be the reason, was not properly represented either before the Assessing Officer or before the First Appellate Authority. Before us, it has been submitted by the assessee that counsel, who was entrusted the case to appear before the

Departmental authorities, did not make proper representation. Be that as it may, fact remains that assessee did not get proper opportunity to represent his case regarding the deposits appearing in the bank accounts. Therefore, in fitness of things, we are inclined to restore the issue arising in the appeal, to the file of the Assessing Officer for fresh adjudication to enable the assessee to explain the source of credit entries appearing in the bank account through supporting evidences. Grounds are allowed for statistical purpose.

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

Order pronounced in open court on 19.07.2024.

**Sd/-**  
**(DR. BRR KUMAR)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SAKTIJIT DEY )**  
**VICE PRESIDENT**

**Dated: 19.07.2024.**

\*MP\*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI