

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", CHANDIGARH

HEARING THROUGH: HYBRID MODE

श्री विक्रम सिंह यादव, लेखा सदस्य एवं श्री परेश म. जोशी, न्यायिक सदस्य
BEFORE: SHRI. VIKRAM SINGH YADAV, AM & SHRI. PARESH M. JOSHI, JM

आयकर अपील सं. / ITA NO. 24/Chd/2024
निर्धारण वर्ष / Assessment Year : 2017-18

Vinod Bansal Through L/R Amita Bansal, Adarsh Estate, Jagadhri Town, Yamunanagar, Haryana- 135003	बनाम	The ITO Ward-5, Yamunanagar Haryana
स्थायी लेखा सं./PAN NO: ABQPB6881K		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं. / ITA NO. 26/Chd/2024
निर्धारण वर्ष / Assessment Year : 2017-18

Amita Bansal, Adarsh Estate, Near S.D. Public School, Jagadhri Haryana-135003	बनाम	The ITO Ward-1, Yamunanagar Haryana
स्थायी लेखा सं./PAN NO: AJDPB9182G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ajay Jain, C.A
राजस्व की ओर से/ Revenue by : Smt. Amanpreet Kaur, Sr. DR
सुनवाई की तारीख/Date of Hearing : 29/07/2024
उद्घोषणा की तारीख/Date of Pronouncement : 31/07/2024

आदेश/Order

PER VIKRAM SINGH YADAV, A.M. :

These are two appeals filed by the respective assesseees pertaining to Assessment Year 2017-18 against the orders passed by the Id CIT(A) dated 16/10/2023 and 21/09/2023 respectively.

2. In ITA No. 24/Chd/2024, the assessee has challenged the action of the Ld. CIT(A) in sustaining the addition of Rs. 1,80,12,437/- on account of cash deposits and credit entries in the bank account under section 69A of the Act.

3. Similarly, in ITA No. 26/Chd/2024, the assessee has challenged the sustenance of addition of Rs. 13,59,000/- on account of cash deposit in the bank account under section 69A of the Act.

4. At the outset, it is noted that there is a delay in filing both the appeal by 26 Days and 51 Days respectively. The assessee has moved condonation applications alongwith supporting affidavit. After perusal of the same and hearing both the parties, we find that there is a reasonable cause for delay in filing the appeals. Therefore the delay in filing the appeals is hereby condoned and the appeals are admitted for adjudication on merits.

5. The Ld. AR has submitted that both the appeals have been decided *ex-parte qua* the assessee. It was submitted that the Counsel of the Assessee who was entrusted with the matter has failed to represent the matter before the Ld. CIT(A) which has resulted in passing of the ex-parte order against the assessee. It was submitted that the assessee may be allowed one more opportunity to represent the case and the matter may accordingly be set aside to the file of the Ld. CIT(A) to decide the same afresh after providing reasonable opportunity to the assessee.

6. The Ld. DR submitted that the assessee has been issued numbers of notices by the Ld. CIT(A) and there is a clear negligence on the part of the assessee/counsel to represent his case before the Ld. CIT(A). At the same time, it was submitted that the Revenue has no objection where the matter is set aside to the file of the Ld. CIT(A) for deciding the same afresh on merits.

7. After hearing both the parties and considering the material available on the record specially considering the facts that one of the assessee, Shri Vinod Bansal has since expired and now represented by his legal heir and Wife Amita Bansal who is also assessed separately and her matter is also tagged along and given the lack of professional support by the Counsel of

the assessee, we deem it appropriate that the matter be set aside to the file of the Ld. CIT(A) to decide the same afresh as per law after providing reasonable opportunity to the assessee.

8. In the result, both the above appeals are allowed for statistical purposes.

Order pronounced in the open Court on 31/07/2024

Sd/-

परेश म. जोशी
(PARESH M. JOSHI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

विक्रम सिंह यादव
(VIKRAM SINGH YADAV)
लेखा सदस्य/ ACCOUNTANT MEMBER

AG

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar