

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एसएमसी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य
IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आअसं . 2338/दिल्ली/2023 (नि. व. 2011-12)
ITA No.2338/DEL/2023 (A.Y.2011-12)

Pawan Kumar,
VPO, Khubru The Ganaur,
District Sonapat, Haryana 131101
PAN: BDHPK-9705-M

..... अपीलार्थी/ Appellant

बनाम Vs.

Income Tax Officer,
Ward-3, Sonapat
Haryana

..... प्रतिवादी/ Respondent

अपीलार्थी द्वारा/ Appellant by : None
प्रतिवादीद्वारा/ Respondent by : Ms. Shivani Bansal, Sr. DR
सुनवाई की तिथि/ Date of hearing : 12/09/2024
घोषणा की तिथि/ Date of pronouncement : 12/09/2024

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (hereinafter referred as to 'the CIT(A)') dated 22.06.2023, for AY 2011-12.

2. The brief facts of the case as emanating from records are; the assessee filed his return of income for AY 2011-12 declaring income of Rs. 1,15,600/- and agricultural income of Rs. 4,95,700/-. The assessment for AY 2011-12 was reopened u/s. 148 of the Income Tax Act, 1961 (hereinafter referred as to 'the Act'), on the ground that the assessee has made cash deposits amounting to Rs. 21,90,000/- + Rs. 8,52,000/-in savings bank account with Oriental Bank of Commerce, Khubru,

Sonepat. Notice u/s. 148 of the Act dated 28.03.2018 was issued to the assessee. The assessee did not respond to the said notice. Thereafter, multiple notices u/s. 142(1) were issued to the assessee, but the assessee failed to comply with the said notices. The assessment was completed u/s. 144 of the Act and an addition of Rs. 11,42,603/- was made by Assessing Officer (AO) on account of unexplained cash deposits. Against the assessment order dated 18.12.2018 passed u/s. 144 r.w.s 147 of the Act, the assessee carried the issue in appeal before the CIT(A). The assessee furnished additional evidences before the First Appellate Authority. The CIT(A) without seeking any report from the AO on additional evidences filed by the assessee, dismissed the appeal. A close reading of the impugned order reveals that apart from furnishing additional evidences, the assessee did not furnish any other explanation and even failed to respond to the notices issued by the CIT(A).

3. Ms. Shivani Bansal, representing the department vehemently prayed for upholding the impugned order and dismissing appeal of the assessee. The Id. DR submits that the assessee has been non cooperative before the AO and the CIT(A). The assessee has failed to respond to any of the notices issued by the AO and CIT(A), hence, no further opportunity of hearing should be allowed to the assessee.

4. Submissions made by Id. DR heard and orders of the authorities below examined. Undisputedly, the assessee failed to respond to notices issued by the AO and the CIT(A). Except for furnishing application for admission of additional evidences before the CIT(A), the assessee has not made any further submissions before the First Appellate Authority. The CIT(A) without seeking remand report from the AO on additional evidences has rejected the additional evidences at the

outset. Taking into consideration entire facts of the case, I deem it appropriate to restore this appeal back to the file of First Appellate Authority for *denovo* adjudication after affording reasonable opportunity of making submissions to the assessee , in accordance with law.

5. The assessee is directed to respond to notice(s) served by the CIT(A), without fail.

6. In the result, impugned order is set aside and appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on Thursday the 12th day of September, 2024.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 12/09/2024

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि. , दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar) ITAT, DELHI