

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 . 1442/दिल्ली/2024 (नि . व. 2012-13)
ITA No.1442/DEL/2024 (A.Y.2012-13)

Inderjeet,
1461, Aurangabad, Palwal,
Haryana 121105
PAN: ACAPI-3518-B

..... अपीलार्थी / Appellant

बनाम Vs.

Income Tax Officer,
C.R Building, Faridabad,
Haryana 121001

..... प्रतिवादी / Respondent

अपीलार्थी द्वारा / Appellant by : None
प्रतिवादीद्वारा / Respondent by : Ms. Shivani Bansal, Sr. DR
सुनवाई की तिथि / Date of hearing : 10/09/2024
घोषणा की तिथि / Date of pronouncement : 10/09/2024

आदेश / ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against an ex-parte order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [in short 'the CIT(A)'] dated 31.01.2024, for Assessment Year 2012-13.

2. A perusal of assessment order dated 09.12.2019 passed u/s. 144 r.w.s 147 of the Income Tax Act, 1961 (hereinafter referred as to 'the Act') would show that the assessment for AY 2012-13 in the case of assessee was reopened on the basis of AIR

information that the assessee had deposited an amount of Rs. 45,99,500/- cash in his bank account with State Bank of Patiala. Notice u/s. 148 of the Act dated 31.03.2019 was issued to the assessee. In response to the said notice the assessee filed return of income on 29.06.2019 declaring income of Rs. 1,22,000/-. Thereafter, notice u/s. 142(1) was issued to the assessee on 10.05.2019, 28.05.2019 and 14.10.2019. However, there was no response by the assessee in respect of said notices. The Assessing Officer (AO) completed the assessment invoking provisions of section 144 of the Act making the addition of Rs. 45,99,500/-. Against the said assessment order, the assessee carried the issue in appeal before the CIT(A). The CIT(A) issued notice of hearing to the assessee on three occasions i.e. on 25.01.2023, 23.10.2023 & 04.01.2024. The assessee failed to respond to any of the aforesaid notices, therefore the CIT(A) dismissed appeal of the assessee and upheld the addition made in assessment order. Hence, the present by assessee.

3. Ms. Shivani Bansal, representing the department vehemently defending the impugned order and assessment order prayed for dismissing appeal of the assessee. The Id. DR submits that sufficient opportunity was given to the assessee by the AO and the CIT(A). The assessee deliberately stayed away from the proceedings and did not offer any explanation for cash deposit in his bank account.

4. I have heard submissions made by Id. DR and have examined the orders of authorities below. The assessment order and the order of CIT(A) have been passed in an ex-parte proceedings. Taking into consideration entire facts of the case, an opportunity is granted to the assessee to make submissions before the CIT(A). The CIT(A) shall grant reasonable opportunity of making submissions to the assessee.

The CIT(A) after considering facts of the case and submissions of the assessee shall pass the order *denovo*, in accordance with law.

5. The assessee upon service of notice by the CIT(A) shall respond to the same, without fail.

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

Order pronounced in the open court on Tuesday the 10th day of September, 2024.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 10/09/2024

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.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI