

आयकर अपीलिय 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.2269/दिल्ली/2024 (नि.व. 2012-13)

ITA No.2269/DEL/2024 (A.Y.2012-13)

Raj Rani,  
Village Lath, Gohana, Sonipat,  
Haryana 131301

PAN: BDYPR-5657-Q

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer, Ward (5),  
AAykar Bhawan, Minarva Complex,  
Atlas Road, Sonipat Haryana 131001

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : S/Shri Samyak Jain, &  
Subodh Jain, Advocates

प्रतिवादीद्वारा/ Respondent by : Shri Sanjay Kumar , Sr. DR

सुनवाई की तिथि/ Date of hearing : 01/10/2024

घोषणा की तिथि/ Date of pronouncement: : 01/10/2024

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 to as 'the CIT(A)') dated 13.03.2024, for assessment year 2012-13.

2. Shri Samyak Jain, appearing on behalf of the assessee submitted that the assessment u/s. 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the

Act') was completed in an ex-parte proceedings. Alleged notices sent by the Assessing Officer (AO) were never served on the assessee. He furnished copy of the notices allegedly issued by the Assessing Officer. He pointed that a perusal of screen shot of the notices would show that email id of the assessee is not mentioned on the notice, on which the said notices were allegedly sent by the AO. He further stated that the CIT(A) has also decided appeal of the assessee ex-parte. Despite the fact the assessee has furnished complete reply on 13.03.2024 to the queries raised by the CIT(A) the said reply was not considered before passing the impugned order. The Id. Counsel submitted that AO had made addition of Rs. 49,02,500/- on account of cash deposits in saving bank account maintained with Punjab National Bank. The CIT(A) has upheld the same. He further stated that the assessee can explain the source of cash deposits, if an opportunity is granted to the assessee. The Id. Counsel prayed for restoring appeal to the AO for fresh assessment.

3. Per contra, Shri Sanjay Kumar representing the department vehemently defending the impugned order submits that the assessee has been non cooperative before the AO, as well as, the CIT(A). Despite repeated opportunities, the assessee did not comply with the notices. He pointed that the CIT(A) vide notice dated 23.02.2024 had given time to the assessee to furnish reply by 11.03.2024, whereas the reply was furnished by the assessee on 13.03.2024 i.e. after the due date. By that time, the CIT(A) had finalized the impugned order, hence, reply furnished by the assessee was not considered.

4. Both sides heard, order of the authorities below examined. The assessee is in appeal against an ex-parte order passed by the CIT(A). The assessee allegedly furnished reply to the notice issued by the CIT(A), however, the said reply was furnished beyond the date of compliance mentioned in the notice. The Id. Counsel for the assessee has pointed that the notices issued by the AO were never served on the assessee, hence, the assessee could not participate in assessment proceedings. Considering entire facts of the case, I deem it appropriate to restore appeal to the Assessing Officer for denovo assessment after affording reasonable opportunity of making submissions to the assessee, in accordance with law.

5. The assessee is directed to provide current/functional email id to the AO for service of notice. The assessee on service of notice shall respond to the same, 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 Tuesday the 01<sup>st</sup> day of October, 2024.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 01/10/2024

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