

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

HEARING THROUGH: VIRTUAL 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. 465/Chd/2024
निर्धारण वर्ष / Assessment Year : 2013-14

Jasvinder Kaur W/o Jarnail Singh R/o Vill Hiana Kalan, Punjab- 147201	बनाम	The ITO Nabha
स्थायी लेखा सं. / PAN NO: DINPS4755J		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri N.K. Shahi, Advocate
राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, JCIT, Sr. DR
सुनवाई की तारीख/ Date of Hearing : 25/09/2024
उद्घोषणा की तारीख/ Date of Pronouncement : 30/09/2024

आदेश/Order

PER PARESH M. JOSHI, J.M. :

This is an appeal filed by the Assessee against the order of the Ld. CIT(A)/FAC, Delhi Dt. 27/02/2024 pertaining to Assessment Year 2013-14.

Brief Factual Matrix

2. That by an assessment order No. ITBA/AST/S/147/2021-22/1041906299(1) dt. 26/03/2022 for the A.Y. 2013-14 the income of the assessee was determined as Rs. 97,95,000/-. The assessee has purchased agriculture land. The source was questioned. Despite opportunities after opportunities assessee remained non responsive and non cooperative consequently the aforesaid order was passed and just one reply was filed by the assessee before Ld. AO. However no bank details specifying credit / debit were produced and shown. Assessee only contention was that source of money for said purchases were money belonging to her husband Jarnail Singh and his affidavits were placed on record. The Ld. AO did not consider her explanation on source of Rs. 97,95,000/- as no bank account statement specifying credit / debit were placed on record. Hence

aforesaid assessment order dt. 26/03/2022 wherein an amount of Rs. 97,95,000/- (94,04,666 + 3,90,334/-) is treated as unexplained investment under section 69 of the Act. Rs. 3,90,334/- is towards registration cost / Stamp Duty and Rs. 94,04,666/- is towards costs in acquiring agriculture land.

3. That the assessee being aggrieved by the aforesaid order of Ld. AO prefers first appeal under section 246A of Act before Ld. CIT(A) who by impugned order has dismissed the appeal of the assessee consequently order of Ld. AO dt. 26/03/2022 stands sustained.

4. Being aggrieved by the impugned order the assessee is before us in second appeal and inter alia has contended that impugned order is illegal and bad in law and ought to be set aside. The core contention of the assessee before us is that real source of money is from husband of the assessee and that her husband's explanation has been accepted in husband's assessment order whereas in her assessment order it is not accepted.

5. During the course of hearing held before us on 25/09/2024 the above was highlighted by Ld. AR basis paper book filed on record from pages 1 to 87. However it was contended that impugned order is ex parte order and same should be set aside due to lack of opportunity given to assessee to present her case in effective manner. The Ld. DR more or less has acquiesced with views expressed by Ld. AR.

6. After perusing the records of the case and after hearing both the parties and going through paper book filed we are of the considered view that on merits there is no finding given by Ld. CIT(A) in the impugned order. The Ld. AR contentions during hearing and in paper book filed before us have not been examined by the Ld. CIT(A) and no finding on merit of the case is issued. The core contention on source of money deployed to make investment in agriculture land has not been examined. The assessee's case is money belongs to her husband and her husband's explanation while making his assessment has been accepted. Hence there are no meritorious findings.

7. We therefore set aside the impugned order and remand the case back to the file of Ld. CIT(A) to enable him to pass order afresh on denovo basis on merits of the case basis material to be furnished by assessee during course of hearing before CIT(A). The Ld. CIT(A) to pass order a fresh as expeditiously as possible without any demur preferably within three months from date of receipt of the copy of this order. The assessee is directed to be vigilant and not to seek any adjournment and to cooperate with Department.
8. Impugned order is set aside as and by way of remand to CIT(A).
9. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 30/09/2024

Sd/-

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

Sd/-

परेश म. जोशी
(PARESH M. JOSHI)
न्यायिक सदस्य / JUDICIAL 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. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar