

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “SMC”: NEW DELHI**

**BEFORE SHRI ANUBHAV SHARMA , JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA No. 2864/DEL/2024
Assessment Year: 2011-12**

Parul Kaushal, RT-171, Royaltan Tower, Princeton Estate, DLF Phase-5, Sector-53, Gurgaon-122009. ATYPS 5128 E	<u>Vs</u>	Income-tax Officer, Ward-53(5), New Delhi.
APPELLANT		RESPONDENT
Assessee represented by	Shri P.S. Sharda, Adv.; Shri Kshitiz Sharda, Adv.; & Shri Pranav Rishi, Adv.	
Department represented by	Shri Sanjay Kumar, Sr. DR	
Date of hearing	10.10.2024	
Date of pronouncement	10.10.2024	

ORDER

PER ANUBHAV SHARMA, JM:

The assessee has come in appeal against the order dated 28.06.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi, (hereinafter referred as

“learned First Appellate Authority” or in short “FAA”) in Appeal no. CIT(A), Delhi-18/10343/2018-19, for the assessment year 2011-12, arising out of the assessment order dated 23.12.2018 u/s 147 read with Section 143(3) of the Income-tax Act, 1961 (hereinafter referred as the “Act”), passed by the Income-tax Officer, Ward-53(5), New Delhi (hereinafter referred in short as “Ld. AO”).

2. Heard and perused the record.

2.1 At the outset it is pointed out that the appeal has been filed in this Tribunal with delay of 284 days. Learned AR has pointed out that assessee is a house-wife and her husband is posted at Mumbai and thus there was communication gap for which she could not inform her husband of the orders, leading to delay in filing of the appeal. Considering that the delay is not of substantial period and the plea appears to be genuine, the delay is condoned and appeal is admitted for hearing.

3. On further hearing it comes up that an application under Rule 29 of the IT(AT) Rules, 1963 is filed on behalf of the appellant seeking opportunity to adduce additional evidences.

4. Learned AR has submitted that these additional evidences are quite material and primarily the bank account statements of the appellant’s husband and receipts of payments to the builder are being filed.

5. Learned DR has submitted that opportunity was there with the assessee to file these documents before learned tax authorities below.

6. On going through the material on record and the impugned orders of learned tax authorities below we find that primarily the case of assessee is of reopening u/s 147 of the Act due to non-filing of ITR and financial transactions executed related to purchase of immovable property. The AO has observed that the property was purchased for Rs. 1,18,29,780/- by the assessee along with her husband Shri Nipun Kaushal. A loan of Rs. 90,00,000/- was arranged from IDBI Bank. With regard to remaining part of the consideration, Rs. 28,29,780/- and stamp duty of Rs. 5,74,500/- there was no explanation by the assessee and accordingly taking the share of assessee of 50%, addition of Rs. 17,02,140/- was made.

7. The claim of the learned AR is that name of assessee was added merely as a joint owner otherwise the amount was arranged by the husband by loan and his own resources.

8. We find that learned CIT(A) has not accepted this plea on the basis of lack of documents. In the light of aforesaid, after going through the additional evidences filed we find the same to be quite relevant and go to the root of the controversy. However, the same require verification. Accordingly, the additional evidences are admitted and setting aside the assessment order, the issue on merits is restored to the file of Ld. AO, with direction to take the additional evidences of the assessee on record and call for further information, if any, and pass an order afresh.

9. Appeal is allowed for statistical purpose.

Order pronounced in open court on 10.10.2024.

Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI