

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH, 'SMC': NEW DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.1964/Del/2024  
[Assessment Year: 2013-14]**

Promila, W/o-Sh. Jai Pal Singh, H.No.1844, Sector-2-3 Part, Rohtak, Haryana-124001	Vs	ITO, Ward-3, Rohtak, Haryana-124001
<b>PAN-CDCPP2747N</b>		
Assessee		Revenue

Assessee by	Sh. Naveen Gupta, Adv & Ms. Nitika Gupta, Adv.
Revenue by	Sh. Sanjay Kumar, Sr. DR

<b>Date of Hearing</b>	<b>16.10.2024</b>
<b>Date of Pronouncement</b>	<b>16.10.2024</b>

**ORDER**

**PER BRAJESH KUMAR SINGH, AM,**

This appeal filed by the assessee is directed against the *ex-parte* order dated 23.08.2023 of the learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre, Delhi, relating to Assessment Year 2013-14.

2. The grounds of appeal raised by the assessee are as under:-

- I. *That the order of the Ld. CIT (Appeals) is against law and facts.*
- II. *That the Ld. CIT (Appeals) erred in dismissing the appeal of the appellant by passing an ex-parte order for non appearance, although no proper opportunity of hearing was given by the Ld. CIT(A) to the appellant.*

- III. *That the Ld. CIT(Appeals) erred in passing in ex-parte order against the appellant, although Ld. CIT (A) has no power to pass an ex-parte order and is bound to decide the appeal on merits.*
- IV. *That the Ld. CIT (Appeals) erred in confirming the addition of Rs. 20,87,500/- made by the Ld. AO in the Assessment Order on account of cash deposits by the appellant in her bank account.*

3. Brief facts of the case:- The assessee is an individual. The AO received AIR/CIB information from the office of JDIT(Investigation), Gurugram, dated 17.07.2015 that the assessee had deposited an amount of Rs.20,87,500/- in cash in her bank account maintained with Dena Bank during the year under consideration relevant to A.Y.2013-14 but the assessee had not filed her ITR. Therefore, the AO had reason to believe that income chargeable to tax had escaped assessment within the meaning of section 147 of the Act. Accordingly, he issued a notice u/s148 of the Act on 28.03.2019 which was duly served on the assessee. The assessee did not respond to the said notice u/s148 of the Act. Thereafter, the AO issued statutory notices which were also not responded to by the assessee. Under the circumstances, the AO issued a show cause notice proposing to pass an order u/s. 144/147 of the Act taxing the cash deposit of Rs.20,87,500/- in bank account maintained with the Dena Bank. There was again no compliance from the assessee. Therefore, the AO finalized the assessment u/s. 144/147 of the Act vide an order dated: 16.12.2019 for A.Y.2013-14 at the assessed income of Rs.20,87,500/-.

4. Against the said order, the assessee filed an appeal before the Ld. CIT(A), which was dismissed *ex-parte* despite opportunities given to the assessee to appear and or to file written submissions. The Ld. CIT(A) noted that the assessee had not filed any written submission during the course of assessment or appellate proceedings. Further, the Ld. CIT(A) took note of the fact that in the statement of facts filed with the form No.35, the assessee stated that she was a housewife and the amount deposited was from the sale proceeds received from sale of land. However, he held that no proof of land holding by the assessee and the sale thereof has been filed by the assessee and therefore, the assessee did not controvert the findings of the AO and therefore in his considered view, the AO was justified in his findings and thus confirmed the addition of Rs.20,87,500/-.

5 Against the said order, the assessee is in appeal before us.

6. At the outset, the ld. AR submitted that the ld. CIT(A) decided the appeal *ex-parte* and requested that the matter be set-aside to the file of the ld. CIT(A) to decide the appeal afresh after giving due opportunity of being heard to the assessee.

7. The ld. DR strongly supported the orders of the authorities below and opposed the setting-aside of the appellate order as requested by the assessee.

8. We have considered the rival submissions and perused the material available on record. In this case, the assessee did not appear before the Ld. CIT(A) or Assessing Officer despite opportunities given. However, the assessee is an individual being a house-wife and therefore in order to subserve the interests of justice and to provide an opportunity to the assessee to effectively represent her case, the order of learned CIT(A) is set aside and the matter is restored to the file of Ld. CIT(A) for fresh adjudication after providing reasonable opportunity of being heard to the assessee. Grounds are allowed for statistical purposes.

9. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 16<sup>th</sup> October, 2024.

**Sd/-**  
**[ANUBHAV SHARMA]**  
**JUDICIAL MEMBER**

**Sd/-**  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

**Dated** 16.10.2024.

*Shekhar*

Copy forwarded to:

1. Assessee
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi,