

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "C", NEW DELHI  
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,  
AND  
SHRI YOGESH KUMAR US, JUDICIAL MEMBER

ITA NO. 588/Del/2020		
A.Y.R. : 2009-10		
JASVIR KAUR, DERA KAITHAL ROAD, (BADORATIA DERA) ASSANDH, KARNAL HARYANA – 132039 (PAN: EHTPK6621P)	VS.	ITO, WARD-2, KARNAL
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by : Shri Ravinder Pal Singh, A.R.  
Respondent by : Shri Om Parkash, Sr. DR.

Date of hearing : 04.11.2024  
Date of pronouncement : 06.11.2024

**ORDER**

**PER SHAMIM YAHYA, AM :**

The Assessee has filed the instant Appeal against the Order of the Ld. CIT(Appeal), Karnal dated 14.08.2019, relating to assessment year 2009-10 on the following grounds:-

1. That the AO has erred in taxing the exempted income from sale of agricultural rural land.
2. That the AO has not considered the annual family income of assessee's joint family from 36 acre of agriculture land.
3. That assessee is housewife and had no other source of income except family agriculture income.

2. The brief facts of the case are that in this case the proceedings u/s 147 of the I.T. Act, 1961 were initiated by issuing notice u/s 148 on 16.03.2016 by ITO, Ward-5, Karnal for the reason that assessee made cash deposits of Rs. 87,50,000/- during the F.Y. 2008-09 with Punjab & Sindh Bank, Assandh, District- Karnal but did not explain the source of these cash deposits. Later on due to change in jurisdiction on 29.08.2016, notice u/s 142(1) was issued to the assessee for compliance on 12.09.2016. But compliance was not made. On 06.12.2016, again notice u/s 142(1) was issued which was sent through registered post for compliance on 12.12.2016, but assessee refused to receive the notice. On 20.12.2016, final opportunity of being heard before completion of assessment u/s 144 was given to the assessee, proposing to assessed at income of Rs. 87,50,000/- treating the whole cash deposits as income u/s 69A of the I.T. Act, 1961 being unexplained money, but due to non-prosecution from the side of the assessee, the AO completed the assessment ex-parte u/s 144 of the I.T. Act on the basis of material available with him, and observed that assessee has made cash deposits of Rs. 87,50,000/- in saving bank account with Punjab & Sindh Bank, Assandh during the F.Y. 2008-09. Since, assessee has failed to furnish any information/documents in respect of these cash deposits and onus is on the assessee to prove the source of these cash deposits, therefore, cash deposits in saving bank accounts with Punjab & Sindh Bank, Assandh. amounting to Rs. 87,50,000/- is deemed as her income of the year u/s 69A of the I.T. Act, 1961 being unexplained money and assessed the same at an income of Rs. 87,50,000/-.

2.1 Upon assessee's appeal Ld. CIT(A) partly allowed the appeal of the assessee.

3. Against the Ld. CIT(A)'s order, assessee is in appeal before us.

4. We have heard both the parties and perused the records. At the time of hearing, Ld. Counsel for the assessee submitted that assessee's A.R. was not given adequate opportunity before the AO to canvass his case. Assessee's AR also filed an application under Rule 29 of the Income Tax (Appellate Tribunal), Rules, 1963 for seeking permission to admit the additional evidences. Thereafter, he pleaded that an opportunity may be granted to the assessee's before the AO to canvass his case properly and also requested to admit the additional evidences.

5. Per contra, Ld. DR relied upon the orders of the authorities below.

6. Keeping in view the aforesaid factual matrix, we are of the considered view, that interest of justice will be served, if the additional evidences filed by the assessee shall be admitted and the issues in dispute are remitted back to the file of the AO with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee and also consider the additional evidences, if any, filed by the assessee. We hold and direct accordingly.

7. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced on 06/11/2024.

**Sd/-**  
**(YOGESH KUMAR US)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

SRB

**Copy forwarded to:-**

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar