

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : F : NEW DELHI

BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITAs No.18 & 19/Del/2018
Assessment Years: 2005-06 & 2006-07

Ritu Saxena,
B-118, Shastri Nagar,
Near Jain Mandir,
Delhi – 110 052.

Vs Income Tax Officer,
Ward-54(4),
New Delhi.

PAN: ABLPS9721L

(Appellant)

(Respondent)

Assessee by : Shri Manoj Kumar, CA
Revenue by : Ms Harpreet Kaur Hansra, Sr. DR
Date of Hearing : 25.11.2024
Date of Pronouncement : 28.11.2024

ORDER

PER ANUBHAV SHARMA, JM:

These are appeals preferred by the assessee against the orders dated 13.11.2009 of the Commissioner of Income Tax (Appeals), XXVI, New Delhi, (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in Appeals No.218/07-08 and 130/08-09 arising out of the appeals before it against the orders dated 24.12.2007 and 29.12.2008 passed u/s 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') by the ITO, Ward-33(4), New

Delhi and ITO, Ward-33(1), New Delhi, respectively, (hereinafter referred to as the Ld. AO).

2. On hearing both the sides, we find that the assessee is an individual and a housewife who claims was working with M/s Geefcee Finance Ltd. during 1997 to 2003 and as per the assessee, one Mr. Tarun Goyal was her employer. The tax authorities have recorded that the assessee was carrying on the business during the relevant financial year. We find that, the impugned assessment order and the impugned order of the ld. first appellate authority are both passed without any representation of the present appellant. The additions have been made on the basis of amounts deposited in the three accounts of the assessee which the tax authorities have considered to be the income/sales/receipts.

3. An affidavit is filed by the appellant/assessee in regard to the impugned assessments that Mr. Tarun Goyal had opened the accounts in the name of the assessee who was his employee and he had deposited the amounts in the bank and operated the accounts without any knowledge of the assessee. Even the returns were filed without her knowledge forging her signatures. The appellant has filed affidavits in regard to both the assessment years that the appeals before CIT(A), were also filed in her name without her knowledge.

4. The ld. AR has filed before us a copy of a criminal complaint filed with SHO, Police Station, Karol Bagh, New Delhi about the aforesaid alleged act of

forgery against Mr. Tarun Goyal. Though the Id. AR was not aware if any case has been registered or is under investigation. However, the endorsements bearing receipt of the complaint are filed before us.

5. Further, on going through the record, we find that as the impugned orders of the CIT(A) have been challenged after eight years, earlier information was sought from the Department as to when the copies of impugned orders were supplied to the assessee and the Department has informed that after restructuring of the Department and jurisdictions in 2014 and then in 2020 the records are not available.

6. Assessee has mentioned of the fact that it was only when the tax Department reached the assessee for recovery she became aware of the demand and, thereafter, the appeals were filed. In the light of the facts which have been canvassed before us, we consider it an appropriate case where ends of justice will be served by condoning the delay and admitting the appeal for hearing. Further considering the facts as deposed on oath, we are of the considered view that the ends of justice require giving assessee an opportunity to make her submissions on merits.

7. Accordingly, **the appeals are allowed for statistical purposes** with the direction to the AO to give the assessee an opportunity of hearing and, thereupon to conclude the assessment proceedings. Needless to say that in given

facts and circumstances the AO should invoke and use all the powers under law to investigate and verify the facts of forgery as narrated by the assessee in her affidavit.

Order pronounced in the open court on 28.11.2024.

Sd/-

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Dated: 28th November, 2024.

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi