

आयकर अपीलीय अधिकरण  
दिल्ली पीठ "एस एम सी", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आअसं.282/दिल्ली/2024 (नि.व. 2012-13)

ITA No.282/DEL/2024 (A.Y.2012-13)

Girdhari Lal,  
S/o Shri Kanhiya Lal, H. No. 729,  
Village Baroli, Ballabgarh, Faridabad,  
Haryana 121004  
PAN: AFRPL-7291-N

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer-1(3)  
New CGO Complex, NH 4, NIT, Faridabad  
Haryana 121001

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : None  
प्रतिवादीद्वारा/ Respondent by : Shri Sanjay Kumar, Sr. DR  
सुनवाई की तिथि/ Date of hearing : 13.01.2025  
घोषणा की तिथि/ Date of pronouncement: : 13.01.2025

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)/Additional/Joint Commissioner of Income Tax-(Appeals), Prayagraj (hereinafter referred to as 'the CIT(A)') dated 28.10.2024, for assessment year 2017-18.

2. The Assessing Officer (AO) in assessment order dated 11.12.2009 passed u/s. 143(3) r.w.s 147 of the Income Tax Act, 1961(hereinafter referred to as 'the Act') had made addition on account of unexplained cash deposits amounting to Rs.18,14,000/- in bank account maintained with Oriental Bank of Commerce. The assessee carried the issue in appeal before the CIT(A). A perusal of impugned order

shows that the same has been passed in ex-parte proceedings. The CIT(A) had issued eight notices to the assessee during the period starting from February 2021 to December 2023. The notices sent by CIT(A) were not responded by the assessee. The CIT(A) dismissed the appeal on merits.

3. The assessee has filed appeal before the Tribunal, *inter alia* challenging addition on merits, as well as on the legal ground viz. assessment order passed without DIN. Since, the assessee failed to respond to notices issued by the CIT(A), it is a fit case for levy of cost for non compliance of notices. Keeping in view, the age of assessee, which is stated to be 95 years, I restrain myself to impose cost. Without commenting on merits of the issues raised in appeal, I deem it appropriate to restore this appeal back to the CIT(A) for *denovo* adjudication after granting reasonable opportunity of making submissions to the assessee, in accordance with law.

4. The assessee is directed to respond to notice(s) served by the CIT(A), without fail.

5. In the result, impugned order is set aside and appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on Monday the 13<sup>th</sup> day of January, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 13.01.2025

NV/-

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI