

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

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

**ITA No.2312/Del/2024  
[Assessment Year : 2011-12]**

Reena Devi 103, Kakraula Village Delhi-110075 <b>PAN-AXBPD3958N</b>	vs	ITO Ward-43(2) Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Shri Sanjay Kumar, CA	
<b>Respondent by</b>	Shri Sanjay Kumar, Sr. DR	
<b>Date of Hearing</b>	09.04.2025	
<b>Date of Pronouncement</b>	09.04.2025	

**ORDER**

**PER PRADIP KUMAR KEDIA, AM :**

The captioned appeal has been filed at the instance of the assessee seeking to assail the First Appellate order dated 18.03.2024 passed by Commissioner of Income Tax (A), National Faceless Appeal Centre (“NFAC”), Delhi [“CIT(A)”] under s. 250 of the Income Tax Act, 1961 [“the Act”] arising from the assessment order dated 30.11.2018 passed under s. 144/147 of the Act relevant to assessment year 2011-12.

2. As per the grounds of appeal, the assessee has challenged the impugned action of the CIT(A) confirming the additions made by the AO amounting to INR 42,85,500/- under s. 69 of the Act on the ground that source of investment of the aforesaid sum for a purchase of property has not been explained satisfactorily.

3. In this context, the Ld. Counsel for the assessee submits that the assessment order was passed *ex-parte* without serving the notice on the assessee under the provisions of the Act. The additional evidences were filed in the first appeal. The CIT(A) called for the Remand Report and confronted such

Remand Report to the assessee. The assessee in turn filed a re-joinder to the Remand Report. However, the contents of the re-joinder has been over-looked and not considered by the CIT(A). On merits, the Ld. Counsel for the assessee submits that the source of investment is fully explainable. The payment has been made for purchase of property by the father in law, Mr. Daler Singh on behalf of the assessee. Therefore, the additions made are not justified and the order has been passed in violation of principles of natural justice.

4. Having regard to the submissions and in the light of facts emerging from record, I consider it expedient to restore the matter back to the file of the AO for fresh assessment in accordance with law and by way of a speaking order. The assessee shall be at liberty to raise such plea as may be considered expedient and adduce requisite evidences in support of the plea raised.

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

Order dictated and pronounced in the open Court on 09<sup>th</sup> April, 2025.

**Sd/-**

**(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER**

*\*Amit Kumar, Sr.P.S\**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI