

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

BEFORE SMT DIVA SINGH, JUDICIAL MEMBER

**I.T.A .No.-5898/Del/2014
(ASSESSMENT YEAR-2009-10)**

Mehrun Nisha Ansari, A-84, Shalimar Garden, Main Sahibabad, Ghaziabad. PAN-AGWPA2115J (APPELLANT)	Vs	ITO, Ward-1(4), Ghaziabad (RESPONDENT)
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Assessee by	Sh. Ved Jain, Adv. & Sh. Aasish Goyal, CA
Revenue by	Mr. Amrit Lal, Sr. DR

Date of Hearing	18.08.2016
Date of Pronouncement	30.08.2016

ORDER

The present appeal has been filed by the assessee assailing the correctness of the order dated 04.07.2014 of CIT(A), Ghaziabad pertaining to 2009-10 assessment year on various grounds.

2. The common stand of the parties before the Bench was that the issue is covered by the order dated 08.04.2016 in ITA Nos.5896 & 5897/Del/2014 as the issue of ownership qua the very same property had been restored to the AO by the ITAT and thus the finding herein would depend on the conclusion arrived at therein thus the issue may be restored. On considering the material available on record and the aforesaid order of the ITAT, it is seen that the stand of the parties in the facts as they stand is justified. It is only after the claim of ownership is established alongwith the sources that the issue can be decided. Accordingly, in view of the above, the impugned order is set aside and the issue is restored to the file of the AO with a direction to pass a speaking order in accordance with law after giving the assessee a reasonable opportunity of being

heard. The said order was pronounced on the date of hearing itself in the open Court.

3. In the result, the appeal of the assessee is allowed.

The order is pronounced in the open court on 30th of August, 2016.

Sd/-

**(DIVA SINGH)
JUDICIAL MEMBER**

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI