

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

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI VIMAL KUMAR, JUDICIAL MEMBER

ITA No.5633/Del/2024
Assessment Year: 2017-18

Fazal Husain,
E-1/424, Nand Nagri,
Delhi – 110 093.

Vs ITO,
Ward 59(7),
Delhi.

PAN: ABSPH4524R

(Appellant)

(Respondent)

Assessee by	: Shri Fazal Husain (Assessee in person)
Revenue by	: Shri Rajesh Kumar Dhanesta, Sr. DR
Date of Hearing	: 05.05.2025
Date of Pronouncement	: 16.05.2025

ORDER

PER VIMAL KUMAR, JM:

This appeal by the appellant assessee is against the order dated 07.10.2024 of the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi [hereinafter referred to as 'the ld. CIT(A)'] u/s 250 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') in appeal arising out of the order dated 09.12.2019 u/s 143(1) of the Act of the ITO, Ward-59(7), Delhi (hereinafter referred to as 'the ld. AO'), for assessment year 2017-18.

2. Brief facts of the case are that the assessee e-filed the return of income on 09.02.2018 declaring an income of Rs.3,81,580/-. The case was selected for limited scrutiny under CASS for the reason of verifying the cash deposit during the demonetization period. Notice u/s 143(2) of the Act was issued. Notices u/s 142(1) of the Act along with questionnaire were issued to the assessee to draw details. However, the assessee did not file any reply. As per SFT reported, the assessee deposited a cash of Rs.58,80,600/- in his bank account during the demonetization period, i.e., from 09.11.2016 to 31.12.2016. The appellant-assessee was given final show cause notice dated 03.12.2019. The assessee neither appeared nor filed any documents. On completion of proceedings, the ld. AO, vide order dated 9th December, 2019, made additions of Rs.58,80,600/- and Rs.1,48,500. Against this order dated 09.12.2019, the appellant assessee filed appeal before the ld.CIT(A), which was dismissed.

3. Being aggrieved, the appellant-assessee has preferred the present appeal.

4. The appellant-assessee appeared in person who submitted that the appellant is running a mother dairy booth and could not appear before the Departmental Authorities.

5. The Ld. Sr.DR for the Revenue submitted that the appellant had failed to appear during the assessment and appellate proceedings.

6. From examination of the record and in the light of the aforesaid rival contentions, it is crystal clear that the appellant-assessee is running a mother diary booth. The appellant had deposited cash in the bank account which has been treated as unexplained by the ld. AO vide his order dated 09.12.2019. The ld. CIT(A) dismissed the appeal. In view of the above material facts and in the interest of substantial justice, it is considered expedient to set aside the order dated 07.10.2024 of the ld. CIT(A) and the order dated 09.12.2019 of the ld. AO and restore the matter to the file of the ld. AO for fresh decision in accordance with the law. Needless to say, the assessee shall be given adequate opportunity of hearing.

7. In the result, the appeal filed by the appellant-assessee is allowed for statistical purposes.

Order pronounced in the open court on 16.05.2025.

Sd/-

(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Sd/-

(VIMAL KUMAR)
JUDICIAL MEMBER

Dated: 16th May, 2025.

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Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi