

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'SMC' : NEW DELHI)**

BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT

ITA No. 3998/Del/2025
Asstt. Year : 2017-18

SARVPREET SINGH,
F-18, MANSAROVAR GARDEN,
NEW DELHI – 110 015
(PAN: ABJPS5404J)

VS.

ASSESSING OFFICER,
CIVIC CENTRE, NEW DELHI

(Appellant)

(Respondent)

Appellant by : None

Respondent by : Ms. Harpreet Kaur Hansra, Sr. DR

Date of Hearing	09.09.2025
Date of Pronouncement	09.09.2025

ORDER

This appeal by the assessee is emanating from the order of the National Faceless Appeal Centre (NFAC), Delhi dated 24.04.2025 relating to assessment year 2017-18.

2. None appeared on behalf of the assessee, despite issue of notice, thus, I am proceeding exparte qua the assessee, after hearing the Ld. DR and perusing the records. However, it is noted that Ld. AR has submitted the Written Submissions wherein, it has been stated the assessee filed his income tax return on 05.08.2017 declaring it at income of Rs. 3,14,900/-. It was the further contention that notice u/s. 142(1) and 143(2) of the Act were issued and all the information, as called for, were filed during income tax proceedings but ignoring all the replies / documentary

evidences, AO computed the total taxable income at Rs. 25,06,900/- vide order dated 25.11.2019 after making an addition of Rs. 21,92,000/- on account of cash deposit in her State Bank of India saving A/c No. 10505620802, without giving due opportunity. It was further submitted that the case was time barring on 31.2.2019, but order was passed on 23.11.201 without giving any further opportunity for any clarification. It was further contended that the cash deposit of Rs. 21,92,000/- was fully justified and it was also submitted during the income tax proceedings which was done out of receipts, bank withdrawals, savings, gift etc. and further submitted that assessee has all the requisite documentary evidences in support of cash deposit of RS. 21,92,000/- during AY 2017-18 and can produce if the matter is remitted back to the AO for deciding the issues afresh, after giving adequate opportunity of being heard to the assessee. It was further submitted that addition of Rs. 18,00,000/- was also made on the similar grounds in the case of Mrs. Harvinder Kaur, mother of the assessee, whose case was also set aside and sent back to the AO for reassessment by the ITAT vide order dated 19.1.2023 in ITA No. 2674/Del/2022 (AY 2017-18) and accordingly the said case was reassessed and the fresh income tax assessment order was passed at the returned income filed by the assessee. In view of above, it was contended that similarly the instant case may also be remanded back to the file of the AO for fresh adjudication, after verification of all the documentary evidences in respect of cash deposits.

2.1 In view of the aforesaid factual matrix and in the interest of justice, I remit back the issues to the file of the Assessing Officer with the directions to decide the same afresh, after verifying each and every documentary evidence in respect of cash deposits in dispute, to be filed by the Assessee, for which Ld. DR has no objection. I hold and direct accordingly. However, the assessee is directed through his Ld. AR to fully cooperate with the AO during the proceedings.

3. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 09.09.2025.

SD/-

(MAHAVIR SINGH)
VICE PRESIDENT

Date: 29.09.2025

SRBhatnagar

Copy forwarded to: -

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

TRUE COPY

By Order,

Assistant Registrar, ITAT,
Delhi Bench