

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

**BEFORE SHRI S. RIFAUZ RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No. 1118/Del/2025

Assessment Year: 2016-17

RAVINDER KAUR BHASIN, 30, DHUDIAL APARTMENT, PITAM PURA, DELHI – 110 034 Pan No. ANBPB1692H (APPELLANT)	Vs	ACIT/NFAC, NEW DELHI (RESPONDENT)
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Appellant by	Sh. V.K. Tulsiyan, CA
Respondent by	Sh. Dheeraj Kumar Jain, Sr. DR

Date of hearing:	01/10/2025
Date of Pronouncement:	01/10/2025

ORDER

PER SUDHIR KUMAR, JM:

This appeal by assessee is preferred against the order of NFAC, Delhi [for short hereinafter referred to as the “(Ld. CIT(A)”] dated 30.12.2024 arising out of the assessment order of the AO dated 29-02-2024 under section 147 read with section 144B of the Income tax Act 1961,(in short “the Act”), for Assessment Year 2016-17.

2. The assessee has raised the following grounds in appeal:

- 1. Whether the Ld. CIT(A) was justified by holding the actions of AO in not allowing proper opportunity being heard and by side tracking all the evidence details and not made any efforts even to brought on record any contrary to it.*
- 2. Whether the Ld. CIT(A) was justified by upholding the additions of Rs. 6100000/- where as the inference drawn by AO, without application of judicial mind where as a comprehensive submissions were made w.r.t. fact of the case.*

3. *Whether the Ld. CIT(A) was justified by upholding additions of Rs. 6100000/- made under section in law by appreciating the facts / evidence on record where entire possible details of property purchased and mode of acquisition were also on record provided by the appellant.*
4. *Whether Ld. CIT(A) was justified in not appreciating the facts that evidences already filed during the assessment proceeding AO has not brought on record any adverse material and his view based on suo moto interpretation without any explanation asked from the appellant.*
5. *Whether Ld. CIT(A) is justified by upholding AO direction in charging the interest u/s. 234A And 234B, 234C, 234D of the Act, treating it as mandatory and consequential.*

3. The brief facts of the case are that assessee did not file a return of income for the year under consideration. In this case, information was received that the assessee had purchased immovable property for Rs. 61,00,000/- during the year. Accordingly, the case was reopened and notice u/s. 148 was issued on 12.04.2022. There was no compliance to this notice nor to any of the notices issued subsequently, in the course of the assessment proceedings. Accordingly, the AO added the amount of Rs. 61,00,000/- as assessee's unexplained investment u/s. 69 of the Act. Aggrieved the order of the Assessing Officer the assessee, preferred the appeal before the Ld. CIT(A) who vide his order dated 30.12.2024 dismissed the appeal against which the assessee is in appeal before the Tribunal.

4. Ld. AR of the assessee submitted that CIT(A) not appreciated the facts that evidences already filed during the assessment proceedings, AO has not brought on record any adverse material and his view based on suo moto interpretation without any explanation asked from the appellant. During the hearing, Ld. AR for the assessee filed an application for admission of additional evidences as per Rule 29 of the ITAT Rules, 1963 and submitted that since the person from whom loan taken were not available in town and moreover the AO did not press for filing the confirmation because their ITR and bank account were available showing the identity, creditworthiness and genuineness resulting

the same neither be procured and now she is placing the same in the following manner, which are very much essential to admit and accordingly, issues needs to be examined, afresh.

Additional document as per paper book

S.NO.	PAGE NO.		
	Paper book	Nature of papers	Purpose
1	24	Confirmation from Charanjit Singh Bhasin	To justify transaction
2	28	Confirmation Gujrat Buildtech P Ltd.	To justify transaction
3	29	Confirmation from Parupkar Chadha	To justify confirmation
4	34	Conversion of loan to equity	To justify the transaction.

5. The Ld. Departmental representative relied upon the orders of the authorities below.

6. We have heard the parties and perused the material available on record. We find considerable cogency in the contention of the Ld. AR that Ld. CIT(A) has not appreciated the facts that evidence already filed during the assessment proceedings, AO has not brought on record any adverse material and his view based on suo moto interpretation without any explanation asked from the assessee. Before us, Ld. AR for the assessee filed an application for admission of additional evidences as per Rule 29 of the ITAT Rules, 1963, we find potency in the contention of the Ld. AR that since the person from whom loan taken were not available in town and moreover the AO did not press for filing the confirmation because their ITR and bank account were available showing the identity, creditworthiness and genuineness resulting the same neither be procured, which are very much essential to admit the same and accordingly, issues needs to be examined, afresh, in accordance with law. After perusing the said application, we are of the considered view that the aforesaid additional evidences are very much important to decide the issues in dispute, hence, the same are admitted. Accordingly, in the interest of justice, the issues in dispute are remitted back to the file of the Ld. CIT(A) with the directions to decide the

same afresh, after giving adequate opportunity of being heard to the assessee and consider all the requisite evidences, including the additional evidences as discussed above. Assessee is also directed to produce all the relevant documents / evidences before the Ld. CIT(A) to canvass her case properly and fully cooperate with the Ld. CIT(A) during the proceedings.

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

Order pronounced on 01-10-2025.

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER
SR BHATNAGGAR

Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER

Date:- 11.11.2025

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI