

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER  
AND SHRI A.T. VARKEY, JUDICIAL MEMBER**

**ITA No. 5299/Del/2013  
A.Y. 2009-10**

Mrs. Anita  
W/o S.Mukesh Kumar  
SMQ No. P-1/32/2, Watpi Enclave  
Air Force Station  
Bara Wireless  
Sohna Road  
Gurgaon

vs. ITO, Ward 1(1)  
Gurgaon

PAN: AKMPA 7619 M  
(Appellant)

(Respondent)

**Appellant by:** Shri KK Jaiswal, D.R.  
**Respondent by:** Shri K.Sampath, Adv. &  
Sh. Raja Kumar, Adv.

**ORDER**

**PER J. SUDHAKAR REDDY, ACCOUNTANT MEMBER**

This is an appeal filed by the Assessee directed against the order dated 31.7.2013 of Ld.CIT(A), Faridabad pertaining to the Assessment Year (A.Y.) 2009-10.

2. Facts in brief:- The assessee is an individual and the issue is explanation of sources of cash deposit of Rs.43,77,000/-. The AO made the addition on the ground that, despite various and sufficient opportunities, the assessee failed to furnish evidence regarding the source of cash deposits.

3. On appeal the assessee filed additional evidences. The First Appellate Authority called for a remand report on the admissibility of such additional evidence together with the merit of the addition made in the light of the additional evidences. The AO submitted his remand report. After obtaining

a rejoinder from the assessee, the First Appellate Authority admitted the additional evidence. Thereafter he dismissed the appeal of the assessee.

4. Aggrieved the assessee is in appeal before us on the following grounds.

*“On the facts and in the circumstances of the case and in law the Ld.CIT(A) erred in passing the order confirming an addition of Rs.44,50,012/- to the returned income as made by the A.O.*

*The addition as made being arbitrary, erroneous and unjust must be quashed with directions for appropriate relief.”*

5. After hearing Shri K.Sampath, the Ld.Counsel for the assessee and Shri KK Jaiswal, Ld.Sr.D.R. on behalf of the Revenue, we find that the cash flow statements furnished by the assessee before the First Appellate Authority were not examined. The AO as well as the Ld.CIT(A), in our opinion, have not properly considered all the additional evidences filed by the assessee. Under these circumstances we are of the considered opinion that the issue requires fresh adjudication, in accordance with law. Thus the appeal is set aside to the file of the AO for de novo adjudication in accordance with law.

6. In the result the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 16<sup>th</sup> December, 2015.

Sd/-

Sd/-

**(A.T. VARKEY)**  
**JUDICIAL MEMBER**

**(J.SUDHAKAR REDDY)**  
**ACCOUNTANT MEMBER**

Dt. 16<sup>th</sup> December, 2015

\*Manga

Copy of the Order forwarded to:

1. Appellant;
2. Respondent;
3. CIT;
4. CIT(A);
5. DR;
6. Guard File

By Order

Asst. Registrar