

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC" : DELHI
[THROUGH VIDEO CONFERENCING]

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA.No.326/Del./2020
Assessment Year 2011-2012

Ms. Vanita Chopra, H.No.104-C, Block, Ashok Vihar, Phase-I, New Delhi – 110 052. PAN AIYPC8499B	vs.	The Income Tax Officer, Ward-34(3), New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Ved Jain, Advocate
For Revenue :	Shri R.K. Gupta, Sr. D.R.

Date of Hearing :	02.09.2021
Date of Pronouncement :	02.09.2021

ORDER

This appeal filed by the Assessee is directed against the ex-parte Order Dated 27.11.2019 of the Ld. CIT(A)-12, New Delhi, relating to the A.Y. 2011-2012.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the ex-parte Order of the Ld. CIT(A) in confirming the addition of

Rs.41,06,000/- made by the A.O. to the total income of the assessee.

3. Facts of the case, in brief, are that the assessee is an individual. The case of the assessee was reopened on the basis of the AIR information received that she has sold a property for Rs.41,06,000/- registered with Sub-Registrar-VI-A, Pitampura, Delhi during the F.Y. 2010-2011 relevant to the A.Y. 2011-2012 and has not filed her return of income for the impugned assessment year. Although notice under section 148 of the I.T. Act, 1961 was issued to the assessee on 26.03.2018, however, there was no compliance to the said notice. There was also no compliance to the notice subsequently issued under section 142(1) of the I.T. Act, 1961, dated 18.07.2018.

3.1. Since the assessee did not respond to the statutory notices issued by the A.O, the A.O. in the ex-parte Order passed under sections 147/144 of the I.T. Act, 1961 determined the total income of the assessee at Rs.41,06,000/-. Since the assessee did not appear before the Ld. CIT(A) despite number of opportunities granted, the

Ld. CIT(A) in the ex-parte Order passed by him, sustained the addition made by the A.O.

3.2. Aggrieved with such Order of the Ld. CIT(A), the assessee is in appeal before the Tribunal.

4. Learned Counsel for the Assessee submitted that both the lower authorities have passed ex-parte Orders and, therefore, in the interest of justice assessee may kindly be given an opportunity to substantiate her case before the A.O.

4.1. The Ld. D.R. on the other hand, strongly opposed the arguments advanced by the Learned Counsel for the Assessee and submitted that the case may be restored to the file of the Ld. CIT(A).

5. I have heard the rival arguments of both the sides and perused the record. It is an admitted fact that due to non-compliance to the statutory notices issued by the A.O, he was constrained to pass the ex-parte Order under sections 144/147 of the I.T. Act, 1961, treating the entire sale proceeds of the property at Rs.41,06,000/- as the

income of the assessee under section 69A of the I.T. Act, 1961. I find due to non-appearance of the assessee before the Ld. CIT(A) despite number of opportunities granted, the Ld. CIT(A) in his ex-parte Order dismissed the appeal filed by the assessee. It is the submission of the Learned Counsel for the Assessee that given an opportunity, the assessee is in a position to substantiate her case. Considering the totality of the facts and circumstances of the case and in the interest of justice, I deem it proper to restore the issue to the file of A.O. with a direction to grant one last opportunity to the assessee to substantiate her case and decide the issue as per fact and Law. The assessee is also hereby directed to appear before the A.O. without seeking any adjournment under any pretext, failing which, the A.O. is at liberty to pass appropriate Order as per Law. I hold and direct accordingly. Grounds raised by the assessee are accordingly allowed for statistical purposes.

6. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on
02.09.2021.

Sd/-
(R.K. PANDA)
ACCOUNTANT MEMBER

Delhi, Dated 02nd September, 2021

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// By Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.