

**THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G', NEW DELHI**

**Before Dr. B. R. R. Kumar, Accountant Member
Ms. Astha Chandra, Judicial Member**

ITA No. 1479/Del/2022 : Asstt. Year: 2017-18

Sadhna Goyal, ED 9C, Pitampura Madhuban Chowk, New Delhi-110034 (APPELLANT)	Vs.	DCIT, Central Circle-14, New Delhi (RESPONDENT)
PAN No. AAMPG5885B		

**Assessee by : Sh. Uma Upadhyay, CA
Revenue by : Sh. H. K. Choudhary, CIT DR**

Date of Hearing: 03.04.2023

Date of Pronouncement: 30.06.2023

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. CIT(A)-26, New Delhi dated 09.06.2022.

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

"1. On the facts and circumstances of the case, the order passed by the learned Commissioner of Income Tax (Appeals) [CIT(A)] is bad both in the eye of law and on facts.

2. On the facts and circumstances of the case, the order passed by the learned CIT(A) is bad in law having been passed ex-parte without giving the assessee an appropriate and adequate opportunity of being heard in clear violation of the principles of natural justice.

3. On the facts and circumstance of the case the order passed by the learned CIT(A) is bad both in the eyes

of law and on facts as the same has been passed without giving any finding on the merits of the case.

4. On the facts and circumstances of the case, the learned CIT(A) has erred both on facts and in law in confirming the addition of Rs.1,01,05,696/- made by the AO as against the income of Rs.4,12,090/- declared by the assessee.

5(i) On the facts and circumstances of the case, the learned CIT(A) has erred both on facts and in law in confirming the addition of Rs. 9,32,448/- on account of jewellery found during the course of search.

(ii) That the said addition has been confirmed rejecting the explanation and evidences brought on records by the assessee in support of its contention.

(iii) On the facts and circumstances of the case, the learned CIT(A) has erred both on facts and in law in confirming the addition without giving effect to the CBDT Instruction No.1916 dated 11th April, 1994.

6(i) On the facts and circumstances of the case, the learned CIT(A) has erred, both on facts and in law, in confirming the addition of an amount of Rs. 91,73,248/- under Section 68 of the Act, on account of credits appearing in the bank account of the assessee.

(ii) That the said addition has been confirmed by the learned CIT(A) despite the fact that the credits appearing in the bank account of the assessee are from explained sources, which in no case can be added to the income of the assessee."

3. On going through the record, we find that the Id. CIT(A) has summarily confirmed the order of the Assessing Officer and dismissed the appeal of the assessee without adjudicating the issue on merits owing to the failure of the assessee to attend the hearings. It was pleaded that given an opportunity, the assessee would comply to the notices issued by the revenue. We find that no prejudice would be caused to the revenue, if an

opportunity is given to the assessee to file her submissions. Hence, the matter is being remanded to the file of the Id. CIT(A) to adjudicate the issue on merits. The department would be at liberty to initiate proceedings in accordance with the provisions of Income Tax Act for non-compliance to the notices, if any.

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

Order Pronounced in the Open Court on 30/06/2023.

Sd/-

(Astha Chandra)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 30/06/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR