

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “SMC” BENCH: NEW DELHI**

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

**ITA No.2119/Del/2023
[Assessment Year : 2016-17]**

Manoj Bhardwaj, H.No.3/394, Lal Chand Colony, Nai Basti, Bahadurgarh, Haryana-124001. PAN-AFHPB8864M	vs	ITO, Wasrd-3, Rohtak.
APPELLANT		RESPONDENT
Appellant by	Shri Naveen Kumar Goel, CA	
Respondent by	Shri Om Parkash, Sr.DR	
Date of Hearing	18.12.2023	
Date of Pronouncement	20.12.2023	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee is directed against the order passed by Ld.CIT(A), National Faceless Appeal Centre (“NFAC”), Delhi dated 25.05.2023 for the assessment year 2016-17. The assessee has raised following grounds of appeal:-

1. *“The Ld NFAC(A) has erred in law in upholding the order dated 15.12.2018 passed by the Ld Assessing officer under section 143(3) of the Income-tax Act, 1961 (‘the Act’) is beyond jurisdiction, bad in law and void-ab-initio.*
2. *The Ld NFAC(A) has erred in law and on facts in upholding the additions of Rs 24,37,225/- made by the Ld AO.*
3. *The Ld. NFAC (A) has erred in law and on facts in not appreciating the fact that Ld AO has made addition of the CASH already disclosed in IDS-2016 and has paid tax thereon.*
4. *The Ld AO has again issued notice u/s 148 dated 30-06- 2021 for re-assessment and the proceedings are still pending with Ld AO.”*

2. Briefly stated facts of the case are that the assessee electronically filed his return of income of INR 8,55,910/- on 26.11.2016. The case of the assessee was taken up for scrutiny assessment and the assessment was framed vide order dated 15.12.2018 u/s 143(3) of the Income tax Act, 1961 (“the Act”). Thereby, the Assessing Officer made addition of INR 24,37,225/-on account of cash in hand. Assessee carried the matter in appeal to Ld. CIT(A) who sustained the addition. Aggrieved against, the assessee has filed the present appeal.

3. Apropos to grounds of appeal, Ld. Counsel for the assessee submitted that the authorities below failed to appreciate the fact that the assessee had already disclosed the cash in hand in IDS-2016 and had paid tax thereon.

4. On the other hand, Ld. Sr. DR supported the orders of the authorities below.

7. I have heard Ld. Authorized Representatives of the parties and perused the material available on record. The only contention of the assessee is that the assessee had already disclosed the cash in hand in IDS-2016 scheme. This fact requires verification therefore, the impugned order is set aside and the issue is restored back to the AO and, if the AO finds that the assessee had already disclosed this amount and paid taxes thereon, he would delete the addition. Grounds raised by the assessee are accordingly, allowed for statistical purposes.

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

Order pronounced in the open Court on 20th December, 2023.

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

** Amit Kumar **

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI