

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH

HEARING THROUGH: PHYSICAL MODE

श्री विक्रम सिंह यादव, लेखा सदस्य एवं श्री परेश म. जोशी, न्यायिक सदस्य  
BEFORE: SHRI. VIKRAM SINGH YADAV, AM & SHRI. PARESH M. JOSHI, JM

आयकर अपील सं. / ITA NO. 803/Chd/2023  
निर्धारण वर्ष / Assessment Year : 2017-18

Rujay H.P. Complex Village Bhapoli, Ambala-134003 Haryana	बनाम	The ITO Ward-3, Ambala
स्थायी लेखा सं. / PAN NO: AATFR4366F		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None (Adjournment Application)  
राजस्व की ओर से / Revenue by : Dr. Ranjit Kaur, Addl. CIT, Sr. DR  
सुनवाई की तारीख / Date of Hearing : 01/10/2024  
उद्घोषणा की तारीख / Date of Pronouncement : 21/11/2024

**आदेश / Order**

**PER VIKRAM SINGH YADAV, A.M. :**

This is an appeal filed by the Assessee against the order of the Ld. CIT(A)/NFAC, Delhi dt. 03/11/2023 pertaining to Assessment Year 2017-18, wherein sole ground of appeal relates to addition of Rs. 17,74,323/- by invoking the provisions of Section 69A of the Act.

2. Briefly the facts of the case are that the return of income was filed by the Assessee on 31/10/2017 thereafter the case of the assessee was selected for scrutiny to verify large value of cash deposited during the Demonetization period and large square up loans during the year. Thereafter notice under section 143(2) and 142(1) were issued calling for the information / explanation from the assessee. However, not finding the submissions so made by the assessee as acceptable, amount of Rs. 17,74,323/- was brought to tax as income from undisclosed sources under section 69A of the Act.

3. Being aggrieved, the assessee carried the matter in appeal before the Ld. CIT(A) who has since sustained the said addition by passing an ex-parte order and against the said order, the assessee is in appeal before us.

4. During the course of hearing, none appeared on behalf of the assessee nor was any adjournment application filed and considering the facts of the case, it was decided that no useful purpose would be served in adjourning the matter any further.

5. We have heard the Id DR and perused the material available on record. Considering the facts and circumstances of the case, where the impugned order has been passed ex-parte qua the assessee and there is no finding on the merits of the case, we believe that the assessee deserve one more opportunity to represent its case before the Ld. CIT(A) and accordingly, we set aside the matter to the file of the Ld. CIT(A) to decide the same afresh as per law after providing reasonable opportunity to the assessee.

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

Order pronounced in the open Court on 21/11/2024.

Sd/-

**परेश म. जोशी**  
**(PARESH M. JOSHI)**  
न्यायिक सदस्य / JUDICIAL MEMBER  
AG

Sd/-

**विक्रम सिंह यादव**  
**(VIKRAM SINGH YADAV)**  
लेखा सदस्य/ ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar