

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**DIVISION BENCH, 'SMC', CHANDIGARH**

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER**

आयकर अपील सं./ ITA No. 385/CHD/2024

निर्धारण वर्ष / Assessment Year : 2012-13

Amar Singh, C/o Shri Tej Mohan Singh, Advocate # 527, Sector 10-D, Chandigarh	बनाम	The ITO, Solon
स्थायी लेखा सं./PAN NO: BPRPS0293C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Tej Mohan Singh, Adv.

राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, JCIT

सुनवाई की तारीख/Date of Hearing : 05.11.2024

उदघोषणा की तारीख/Date of Pronouncement : 03.12.2024

**आदेश/Order**

The present appeal has been preferred by the assessee against the order dated 14.02.2024 passed by the Ld. Addl. / Joint Commissioner of Income Tax (Appeals), Mysore [hereinafter referred to as 'Addl. CIT(A)'], for the Assessment Year 2012-13.

2. The Assessee in this appeal has agitated against the addition of Rs. 16,99,500/- made on account of unexplained cash deposits in the bank account of the Assessee.

3. At the outset, the ld. Counsel for the Assessee has invited my attention to the impugned order of the CIT(A) to submit that the same is

an ex-parte order. The Id. Counsel has further submitted that though the Assessee had uploaded the submissions but the same were not considered by the CIT(A), resulting into the aforesaid ex-parte order.

4. The Id. DR, on the other hand, has relied on the orders of the authorities below.

5. After considering the above submissions of the Id. AR, I am of the view that the interest of justice will be well served, if, the Assessee be given an opportunity to present his case before the CIT(A). Accordingly, the impugned order is set aside and the matter is restored to the file of the CIT(A) for fresh adjudication. Needless to say that the Id. CIT(A) will give proper opportunity to the Assessee to present his case and to furnish necessary evidences and details. The Assessee is also directed to present his case before the CIT(A) as and when called for and will not contribute in unnecessary delay.

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

Order pronounced on 03.12.2024.

Sd/-  
**(SANJAY GARG)**  
**Judicial Member**

“आर.के.”

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT,  
CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,  
सहायकपंजीकार/ Assistant Registrar