

आयकर अपीलीय अधिकरण , चण्डीगढ़ न्यायपीठ , चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
‘SMC’ BENCH, CHANDIGARH

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER

आयकरअपीलसं./I.T.A. No. 349/CHD/2024

निर्धारणवर्ष / Assessment Year : 2012-13

Shri. Sukhjit Singh Prop. M/s Saini Telecom Chandigarh Road, Kurali, SAS Nagar, Mohali, Punjab	बनाम	Income Tax Officer Ward 6(4), Mohali
स्थायीलेखासं./PAN NO: BPLPS 5747F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारितीकीओरसे/Assessee by : Shri Aman Parthi, Adv.
राजस्वकीओरसे/ Revenue by : Dr. Ranjeet Kaur, Sr. D.R.

सुनवाईकीतारीख/Date of Hearing : 12.11.2024
उदघोषणाकीतारीख/Date of Pronouncement : 14.11.2024

आदेश/Order

The present appeal has been preferred by the assessee against the order passed by the Id. Commissioner of Income Tax, Appeal Addl/JCIT(A)-1, Nagpur dated 05.02.2024 for the Assessment Year: 2012-13. The assessee in this appeal is aggrieved by the action of the Id. CIT(A) in confirming the additions made by the Assessing Officer of Rs.48.80 lacs on account of unexplained cash deposits in the Bank account of the assessee.

2. At the outset, the Id. counsel for the assessee has invited my attention to the impugned order of the Assessing Officer to show

that the same is an ex-parte/best judgment assessment order passed u/s 144 of the Income Tax Act, 1961. He has further invited my attention to the impugned order of the ld. CIT(A) to submit that the same is also an ex-parte order. The ld. counsel has submitted that in spite of the instructions of the assessee, the counsel engaged by the assessee, for the reasons best known to him, did not appear before the ld. CIT(A).

3. The ld. counsel has further submitted that the assessee is engaged in the business of tour and travelling and money transfer. He has submitted that the alleged deposits in the Bank A/c of the assessee well out of the business receipts i.e. money received from the clients and that the assessee can very well explain the source of the deposits. He has further submitted that for the sake of justice, the assessee may be granted an opportunity to present his case before the Assessing Officer.

4. The ld. DR, however, has relied upon the findings given by the lower authorities.

5. I have heard the rival contention. In my view interest of justice will be well served, if the assessee is given an opportunity to present his case before the Assessing Officer. The impugned order of the ld. CIT(A) is accordingly set aside, the matter is restored to

the file of the Assessing Officer for denovo assessment on this issue. Needless to say that the assessee will promptly participate in the proceedings before the Assessing Officer and will furnish the required documents and details as and when called for by the Assessing Officer. The Assessing Officer will give proper opportunity to the assessee to present his case.

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

Order pronounced in the open court on 14.11.2024.

Sd/-
(SANJAY GARG)
Judicial Member

Dated : 14.11.2024

“GP/Sr.PS.”

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