

**IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER &
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

**ITA No. 142/Agr./2022
(Assessment Year 2015-16)**

Rajendra Prasad Jain 16-17/1, Vibhav Nagar, Firozabad 283203 UP 283203	Vs.	DCIT, Circle 2(1)(1) Room No. 404, Aayakar Bhawan, Sanjay Palace Agra 282002 (UP)
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No:AAXPJ6172D		
Appellant	..	Respondent

Appellant by :	Sh. Pankaj Gargh, Adv
Respondent by :	Sh. Shalendra Shrivastava, Sr. DR

Date of Hearing	10.02.2025
Date of Pronouncement	10.02.2025

ORDER

PER SATBEER SINGH GODARA, JUDICIAL MEMBER:

This assessee's appeal for assessment year 2015-16 arises against Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and Order No. ITBA/NFAC/S/250/2022-23/1043500862(1) dated 21.06.2022, in proceedings u/s 143(3) of the Income-tax Act, 1961, [hereinafter referred to as the 'Act'].

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing that the learned lower authorities had added twin sums of Rs.75,00,000/- and Rs.50,00,000/-; on substantive basis, in the hands of Sh. Devendra Kumar Jain and Sh. Pankaj Jain; respectively followed by aggregate addition of Rs.1,25,00,000/-; on “protective” basis in assessee’s case herein.

4. That being the case, we are of the considered view that the assessee’s instant appeal raising the issue of correctness of the protective addition(s) deserves to be restored back to the CIT(A) to be decided afresh along with the said “substantive” cases so as to avoid multiplicity of proceedings. Ordered accordingly.

5. The assessee’s appeal is allowed for statistical purposes in above terms.

Order pronounced in the open court on 10.02.2025

Sd/-
(Manoj Kumar Aggarwal)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Dated 10.02.2025

PS: Rohit

Copy forwarded to:

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

ASSISTANT REGISTRAR