

**INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH "DB": AGRA  
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
(Through virtual hearing)**

**ITA No. 379/AGR/2024  
(Assessment Year: 2017-18)**

<b>Amar Kesharwani,</b> 1, Sabit Ganj, Etawah-206 001	Vs.	ITO, WEard-2(2)(5), Etawah -206 001
(Appellant)		(Respondent)
<b>PAN: AGJPK7538A</b>		

Assessee by :	Shri Rakesh Garg, Adv
Revenue by:	Shri Shailender Shrivastava, Sr. DR
Date of Hearing	07/02/2025
Date of pronouncement	07/02/2025

**ORDER**

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No. 379/AGR/2024 for AY 2017-18, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] dated 30.07.2024 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 17.12.2019 by the Assessing Officer, ITO, Ward-2(2)(5), Etawah (hereinafter referred to as 'Id. AO').
2. The only effective issue to be decided in this appeal is as to whether the Id NFAC was justified in sustaining the addition made in the sum of Rs 74,91,200/- on account of cash deposits in the facts and circumstances of the instant case.
3. We have heard the rival submissions and perused the materials available on record. On perusal of the order of the Id NFAC, we find that the assessee

had stated that the cash deposits were sourced out of cash sales made by the assessee and recoveries made from sundry debtors. We find that the order of the Learned NFAC to be very cryptic without examining the entire facts of the assessee. Hence, in the interest of justice and fairplay, we deem it fit and appropriate to restore this appeal to file of Id NFAC for de novo adjudication in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with Id NFAC for expeditious disposal of the appeal by not taking unwarranted adjournments. Hence, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 07/02/2025.

-Sd/-  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 07/03/2025  
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi