

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

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकरअपील सं. / ITA No.243/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

Sh. Narendra Singh Village Mohanlal Theari Shamsabad, Agra 283 104	बनाम/ Vs.	ACIT, Circle 2(1)(1) Agra
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. BSBPS-0714-H		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Anurag Sinha (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Shailendra Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	20-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	28.03.2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 14-09-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 147 of the Act on 12-12-2019. The registry has noted delay of 232 days in the appeal which stand condoned. The Ld. AR has pleaded for another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

2. In the assessment order, Ld. AO made addition of cash deposits for Rs.22.61 Lacs u/s 68 and also disallowed expenses of Rs.95.27 Lacs for

want of any representation from the assessee. The first appeal was also dismissed for the same very reason. Aggrieved, the assessee is in further appeal before us.

3. Keeping in mind the principles of natural justice and considering the possibility of communication gaps at various levels in faceless regime, we deem it fit to afford another opportunity of hearing to the assessee to substantiate its case before Ld. CIT(A). Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith.

4. The appeal stand allowed for statistical purposes.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(SATBEER SINGH GODARA)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

Dated: 28.03.2025

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA