

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. 409/AGR/2024
(Assessment Year: 2017-18)

Kapil Kumar (Kapil Gupta), Balaji Building Materiyal, GT Road, near Canara Bank, Sikandrarao, Hathras, UP	Vs.	ITO, Ward-4(3)(1), Etah,
(Appellant)		(Respondent)
PAN: AIBPG9671L		

Assessee by :	Shri Naveen 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. 409/AGR/2024 for AY 2017-18, arises out of the order of the Commissioner of Income Tax (Appeals)-2, Mumbai [hereinafter referred to as 'Id. CIT(A)', in short] dated 31.01.2024 against the order of assessment passed u/s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated by the Assessing Officer, ITO, Ward-4(3)(1), Etah (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 31,50,900/- 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 Id NFAC had decided the issue ex parte without adjudicating the issue on merits giving its independent finding. 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: 07/02/2025
A K Keot

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

ASSISTANT REGISTRAR
ITAT, New Delhi