

**THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH, NEW DELHI  
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND  
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
(Through Video Conferencing)**

**ITA No. 49/DDN/2024**  
(Assessment Year: 2017-18)

<b>Harbans Motor Works,</b> Khand Chand Market, Haldwani, Nainital	Vs.	AO, Ward-2(1)(1), Haldwani
(Appellant)		(Respondent)
<b>PAN: AAEFH1210M</b>		

Assessee by :	None
Revenue by:	Shri Amar Pal Singh, Sr. DR
Date of Hearing	17/03/2025
Date of pronouncement	02/04/2025

O R D E R

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

1. The appeal in ITA No. 49/DDN/2024 for AY 2017-18, arises out of the order of the Commissioner of Income Tax (Appeals)-3, Ludhiana [hereinafter referred to as 'ld. CIT(A)', in short] in appeal No. ITBA/APL/S/250/2023-24/1061389218(1) dated 23.02.2024 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(1)(1), Haldwani (hereinafter referred to as 'ld. AO').
2. The first issue to be decided in this appeal is as to whether the Learned NFAC was justified in upholding the addition of Rs 5,49,000/- made on account of cash deposits in the facts and circumstances of the instant case.

3. None appeared on behalf of the assessee despite issuance of notice. Hence we proceed to dispose of this appeal on hearing the Learned DR and based on 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 02/04/2025.

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

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

Dated: 02/04/2025  
A K Keot  
Copy forwarded to

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

ASSISTANT REGISTRAR  
ITAT, New Delhi