

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

ITA No. 146/DDN/2024
(Assessment Year: 2021-22)

Mitra Sen, 148, Tiparpur, Sabhawala, Sahasp, Dehradun	Vs.	DCIT, Central Circle, Dehradun
(Appellant)		(Respondent)
PAN: DWBPS4412J		

Assessee by :	Shri D. K. Gupta, CA
Revenue by:	Shri S. K. Chaterjee, CIT DR
Date of Hearing	21/03/2025
Date of pronouncement	21/03/2025

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 146/DDN/2024 for AY 2021-22, arises out of the order of the Commissioner of Income Tax (Appeals)-3, Noida [hereinafter referred to as 'ld. CIT(A)', in short] dated 23.07.2024 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 22.12.2022 by the Assessing Officer, DCIT, Central Circle, Dehradun (hereinafter referred to as 'ld. AO').
2. The only effective issue to be decided in this appeal is challenging the addition of Rs. 12,60,000/- made in respect of cash recovered by Uttrakhand Police Authorities from the possession of the assessee and one Shri Sarvajay Gupta on 22.05.2020.
3. We have heard the rival submissions and perused the material available on record. The cash recovered by the police authorities was requisitioned u/s

132A of the Act on 11.10.2021 by the Income Tax Department. Since, the assessee was not able to prove the ownership and source of the cash recovered and since, the same was not disclosed in the updated return filed by the assessee on 14.03.2022, the Id AO proceeded to treat the same as unexplained money u/s 69A of the Act and added the same to the total income of the assessee. The assessee preferred appeal before the Id CIT(A) who dismissed the appeal of the assessee ex parte. Since, the appeal was decided ex parte by the Id CIT(A), we deem it fit and appropriate to restore this issue to the file of the Id CIT(A) for de novo adjudication in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is at liberty to furnish fresh evidences, if any, in support of its contentions. Accordingly, 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 21/03/2025.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 21/03/2025
A K Keot

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

ASSISTANT REGISTRAR
ITAT, New Delhi