

**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. 118/Agr/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

<b>M/s. ABC Associates</b> 150, Halwai Khana Shivpuri (MP).	<b>बनाम/ Vs.</b>	<b>Income Tax Officer</b> Ashok Nagar (MP).
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAJFM-1151-D</b>		
<b>(अपीलार्थी/ Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकीओरसे/ Appellant by</b>	<b>:</b>	Sh. Ashok Vijaywargiya, CA – Ld. AR
<b>प्रत्यर्थीकीओरसे/ Respondent by</b>	<b>:</b>	Sh. Shailender Shrivastava – Ld. Sr. DR

<b>सुनवाईकीतारीख/Date of Hearing</b>	<b>:</b>	18-02-2025
<b>घोषणाकीतारीख /Date of Pronouncement</b>	<b>:</b>	22.04.2025

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order passed by of learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 12-03-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s. 144 of the Act on 28-02-2022. In the assessment order, Ld. AO made addition of Rs.428.45 Lacs u/s 69A for want of any satisfactory explanation from the assessee. The Ld. CIT(A) confirmed the same for the same very reasons. Aggrieved, the assessee is in further appeal before us. The Ld. AR stated that the assessee is in a position to substantiate its case and accordingly, prayed for another opportunity of hearing before lower authorities which has which has been opposed by Ld. Sr. DR.

2. Keeping in mind the principles of natural justice and considering the possibility of communication gaps during faceless regime, we deem it fit to afford another opportunity of hearing to the assessee to substantiate its case before Ld. AO. Accordingly, the impugned order is set aside and the assessment is restored back to the file of Ld. AO for de novo assessment after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith.

3. 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: 22.04.2025

**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