

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

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

आयकरअपील सं. / ITA No.35/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

Shri Bhagwan Das 1, Daulathpur, Muihinddinpur, Firozabad.	बनाम/ Vs.	Income-tax Officer Ward 2(2)(1), Firozabad.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. EAMPD-4308-E		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Ms. Prarthana Jalan, CA – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	19-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	22.04.2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order passed by of learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 30-11-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s. 147 of the Act on 29-09-2017. In the assessment order, Ld. AO made addition of cash deposit for Rs.39.20 Lacs u/s 69A. During first appeal, the assessee stated that his father sold certain land and the sale proceeds were deposited in the bank account. However, the said plea was rejected for want of sufficient documentary evidences and the assessment was confirmed. Aggrieved, the assessee is in further appeal before us. The Ld. AR has stated that the assessee is in a position to substantiate its

stand and accordingly, prayed for another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

2. Keeping in mind the principles of natural justice, 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.

3. The appeal stand allowed for statistical purposes as indicated upon conclusion of hearing.

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