

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**

आयकरअपीलसं./ ITA No. 196/Agr/2022
(निर्धारणवर्ष / Assessment Year:2017-18)

Sh. Jagannath Village-Sentol, House No. 36 Ward NA 11, Chhimak The. Dabra, Chhimak B.O. Gwalior (MP).	बनाम/ Vs.	Income-tax Officer Ward 1(3), Gwalior.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AUHPJ-0463-H		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Deependra Mohan, CA – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	20-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	22.04.2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order passed by learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 10-08-2021 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment* basis u/s. 144 of the Act on 24-12-2019. In the assessment order, Ld. AO made addition of cash deposit for Rs.6.14 Lacs since the assessee failed to make any representation therein. The Ld. CIT(A) confirmed the assessment for the same very reasons. Aggrieved, the assessee is in further appeal before us. The registry has noted delay of 423 days in the appeal, the condonation of which has been sought by Ld. AR. The Ld. AR

has also prayed for another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

2. Keeping in mind the guiding principles as laid down by Hon'ble Apex Court in the case of **Collector, Land Acquisition vs. Mst. Katiji&Ors. (1987; (2) TMI 61 SC)**, we condone the delay in the appeal and restore the assessment back to the file of Ld. AO for de novo assessment with a direction to the assessee to substantiate its case.

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)

लेखासदस्य / 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