

**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.572/Agr/2024**  
**(निर्धारणवर्ष / Assessment Year:2011-12)**

<b>Sh. Surendra Kumar Sharma</b> 354, Tansen Nagar, Gwalior.	<b>बनाम/</b> Vs.	<b>Income-tax Officer,</b> Ward 3(1), Gwalior.
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ARMPS-4378-Q</b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकीओरसे/ Appellant by</b>	<b>:</b>	<b>Sh. Rajendra Sharma, Adv. – Ld. AR</b>
<b>प्रत्यर्थीकीओरसे/Respondent by</b>	<b>:</b>	<b>Sh. Shailender Shrivastava – Ld. Sr. DR</b>

<b>सुनवाईकीतारीख/Date of Hearing</b>	<b>:</b>	<b>21-02-2025</b>
<b>घोषणाकीतारीख /Date of Pronouncement</b>	<b>:</b>	<b>22.04.2025</b>

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of an order passed by learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 28-04-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s. 144 of the Act on 20-11-2018. In the assessment order, Ld. AO made addition of cash deposit for Rs.17.75 Lacs for want of any satisfactory explanation from the assessee. The Ld. CIT(A) did not admit the appeal for want of condonation of delay of 74 days. Aggrieved, the assessee is in further appeal before us. The Ld. AR has stated that the assessee is in a position to substantiate its case on merits 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 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 on merits before Ld. CIT(A). Accordingly, the impugned order is set aside and the delay in first appeal stand condoned. 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.

*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)**

**लेखक 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