

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. 551/Agr/2024
(निर्धारणवर्ष / Assessment Year:2018-19)

Neetu Sharma (L/H of Shri Manish Sharma) 49, Pushp Nagar, 100 Foota Road, Rajpur Chungi, Agra.	बनाम/ Vs.	Income-tax Officer, Ward 2(1)(2), Agra.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. CJRPS-8546-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Anurag Sinha, Adv. – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava, - Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	21-02-2025
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) 2018-19 arises out of an order passed by learned Commissioner of Income Tax (Appeals), NFAC [CIT(A)] on 14-10-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s. 147 of the Act on 24-03-2023. In the assessment order, Ld. AO made addition of cash deposit of Rs.155.14 Lacs for want of any satisfactory reply from the assessee. The assessee failed to make any representation during first appeal. The Ld. CIT(A) did not condone the delay of 64 days. Accordingly, the appeal was dismissed against which the assessee is in further appeal before us. The Ld. AR stated that reopening notice was issued in the name of dead

person and accordingly, sought 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 facts of the case, 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 of legal grounds as well as ground on merits 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