

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No.68/Agr/2025
Assessment Year: 2017-18

Mukesh Agarwal, 80, Royal Duplex, Bhawna Estate, Sikandra, Agra-282007	Vs.	Income-tax Officer, Ward 1(1)(2), Agra.
PAN : ABMPA4370L		
(Appellant)		(Respondent)

Assessee by	Sh. Shashi Kumar Agarwal, C.A.
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	03.04.2025
Date of pronouncement	03.04.2025

ORDER

Per Sunil Kumar Singh, Judicial Member:

This appeal has been preferred by assessee against the impugned order dated 19.12.2024 passed in Appeal no. CIT(APPEALS) 1, AGRA/10600/2019-20 by the Ld. Commissioner of Income-tax(Appeals)/National Faceless Appeal Centre (NFAC) [hereinafter referred to as the "CIT(A)"] u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as "Act"] for the Assessment Year [A.Y.] 2017-18, wherein learned CIT(A) has set aside the assessment order dated 19.12.2019 and referred the case back to the Assessing Officer for making a fresh assessment order after

providing reasonable opportunity to the assessee in accordance with the principles of natural justice.

2. The assessee has preferred this appeal on the ground that Id. CIT(Appeals) has erred in setting aside the assessment order and referring the case back to the Assessing Officer for fresh assessment ignoring the remand report furnished by Assessing Officer dated 31.08.2020 on the additional evidences submitted before the first appellate authority, wherein no adverse view has been drawn by Assessing Officer in respect of the impugned addition of Rs.31,33,000/- made u/s. 69A of the Act on account of unexplained cash deposit.

3. Heard learned representatives for assessee and the Revenue and perused the records.

4. The main plank of arguments canvassed by Id. Representative for assessee is that once there was remand report of Assessing Officer in favour of the assessee in possession of Id. CIT(Appeals), he was not justified to remand the case back to the Assessing Officer by resorting to proviso to section 251(1)(a) of the Act.

5. Learned Departmental Representative for Revenue supported the impugned order.

6. There is no quarrel on the legal aspect that w.e.f. 01.10.2024, Id. CIT(Appeals) is empowered vide proviso to section 251(1)(a) of the Act to remand the matter back to the Assessing Officer in a case when the assessment order is passed u/s. 144 of the Act. It also transpires from the perusal of record that the assessee did not respond to the notices issued by the Assessing Officer in the assessment proceedings, which led him to pass order u/s. 144 of the Act. In our considered opinion, no prejudice is caused to the assessee if the case is remanded back to the Assessing Officer to comply with the principles of natural justice. Rather, the assessee has been given opportunity to properly explain its case before the Assessing Officer including the factum of remand report so furnished by the Assessing Officer. We, therefore, do not deem it just and proper to interfere in the wisdom of Id. CIT(Appeals) in referring the case to the Assessing Officer back when the authority has made such order after concluding that the principles of natural justice have not been complied with. Said issue is accordingly decided against the appellant/assessee.

7. In the result, assessee's appeal is dismissed.

Order pronounced in the open court on 03.04.2025.

**Sd/-
(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 03.04.2025

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra