

IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND
HON'BLE SHRI UDAYAN DAS GUPTA, JM

(Hybrid Hearing)

आयकरअपील सं. / ITA No.342/ASR/2023
(निर्धारणवर्ष / Assessment Year: 2012-13)

Ms. Karamjit Kaur (D/o Shri. Balwinder Singh) H.No. 114, Village Fateh Nangal, Dhariwal, Tehsil and District Pathankot. Gurdaspur	बनाम/ Vs.	ITO, Ward 6(4) Gurdaspur.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. BDZPK-9406-K		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Tarsem Lal (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Manpreet Singh Duggal – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	26-03-2025
घोषणाकीतारीख / Date of Pronouncement	:	16-04-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 28-09-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s. 147 of the Act on 19-11-2019. It could be seen that Ld. AO reopened the case of the assessee to verify the cash deposits. The assessee failed to respond to various notices

and accordingly, Ld. AO, on *best judgment basis*, added cash deposits in savings bank account for Rs.18.16 Lacs to the income of the assessee as concealed income. The Ld. CIT(A) confirmed the assessment for want of any response from the assessee. Aggrieved, the assessee is in further appeal before us.

2. The Ld. AR, Shri Tarsem Lal, sought admission of additional grounds as well as additional evidences in the form of various documents to vehemently assail the reassessment jurisdiction of Ld. AO as well as quantum additions on merits. The Ld. AR sought quashing of reassessment proceedings on the ground that the reopening was without due application of mind. The Ld. Sr. DR, on the other hand, stated that the assessee has remained non-cooperative through-out.

3. Finding substance in the argument of Ld. AR, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for de novo adjudication of legal grounds as well as quantum additions on merits with a direction to the assessee to plead and prove its case within three effective opportunities. Every endeavour shall be made for early disposal of the appeal since the appeal pertain to AY 2012-13.

4. The appeal stand allowed for statistical purposes.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य /ACCOUNTANT MEMBER

Dated: 16-04-2025

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AMRITSAR