

IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR, AMRITSAR

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

(Hybrid Hearing)

आयकरअपील सं. / ITA No.451/ASR/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

Shri Bishan Dass (S/o late Shri Jagat Ram) Qusba Dayala Chak, Hiranagar Kathua (J&K)-184144	बनाम/ Vs.	ITO, Ward Kathua Near KVK Kathua, Parliwand Kathua. 184101.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ADZPD-8784-A		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Ajay K.Sharma (CA) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Manpreet Singh Duggal. – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	27-03-2025
घोषणाकीतारीख / Date of Pronouncement	:	16-04-2025

आदेश / ORDER

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 24-06-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s. 147 of the Act on 10-12-2019. The assessee has failed to appear during assessment proceedings. The Ld. AR stated that additional evidences were not considered by Ld.

CIT(A) and accordingly, he sought another opportunity of hearing on the ground that the assessee is in a position to substantiate its case. The same has been opposed by Ld. Sr. DR.

2. In the assessment order, Ld. AO made addition u/s 69A for cash deposit for Rs.18.96 Lacs for want of evidences from the assessee. The Ld. CIT(A) confirmed the same against which the assessee is in further appeal before us.

3. 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 before Ld. AO. Accordingly, the impugned order is set aside and the assessment is restored back to the file of Ld. AO for de novo assessment after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith.

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