

IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, CHANDIGARH

BEFORE HON’BLE SHRI LALIET KUMAR, JM
AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकरअपील सं. / ITA No.1228/CHANDI/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

Shri Lal Chand H.No. 2382 Top Floor Sector 22-C, Chandigarh.	बनाम/ Vs.	ITO Ward Sangrur 148001.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AFNPC-4579-C		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Parikshit Aggarwal (CA) and Ms Shruti Khandewal (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Vivek Vardhan (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	20-05-2025
घोषणाकीतारीख / Date of Pronouncement	:	20-05-2025

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 27-06-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 147 of the Act on 30-12-2019. The sole grievance of the assessee is confirmation of addition of cash deposit for Rs.13.00 Lacs. Having heard rival submissions and upon perusal of case records, the appeal is disposed-off as under. The

registry has noted delay of 112 days in the appeal which stand condoned.

2. It emerges that Ld. AO made impugned additions of bank deposits in the hands of the assessee though the assessee maintained that the accounts belonged to the others and the case was handled by Enforcement Directorate and also under Benami Act. However, Ld. AO rejected the explanation of the assessee. The Ld. CIT(A) did not admit the delay for want of delay and also confirm the assessment on merits. During first appeal, the assessee stated that he was an agriculturist by profession and also engaged in operating a motor vehicle which fetched him certain income. However, in the absence of any verifiable evidences, Ld. CIT(A) confirmed the assessment against which the assessee is in further appeal before us. The Ld. AR has sought another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

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. CIT(A). Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) with a direction to the assessee to plead and prove its case forthwith. The delay before Ld. CIT(A) stand condoned.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 20-05-2025.

Sd/-
(LALIET KUMAR)
JUDICIAL MEMBER

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

Dated: 20-05-2025.

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 CHANDIGARH