

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 2109/Del/2025 : Asstt. Year : 2019-20**

Sukhpal Singh, S/o Chhote Lal, Vill. Matora, Post- Mawana, Meerut-250401	Vs	Income Tax Officer, Ward-1(2)(5), Meerut-250001
(APPELLANT)		(RESPONDENT)
<b>PAN No. ABJPY4543L</b>		

**Assessee by: Self**

**Revenue by : Sh. Manoj Kumar, Sr. DR**

**Date of Hearing: 27.05.2025**

**Date of Pronouncement: 27.05.2025**

**ORDER**

This assessee's appeal for Assessment Year 2019-20, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1072708691(1) dated 30.01.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

2. Heard the assessee as well as the department. Case file perused.

3. It emerges at the outset that both the learned lower authorities have assessed the assessee for his salary of Rs.26,28,736/-, income from other sources of Rs.10,628/- and section 69 unexplained investment of Rs.12,000/-, respectively, in the course of assessment framed on 29.01.2024 and upheld in the lower appellate discussion.

4. This being the clinching factual position and once both the learned lower authorities have accepted the assessee; an ex-serviceman, to have drawn salary income, no merit is found in both the latter additions as it could be very well concluded that the source thereof is from the above salary amount only. The facts also remains that both the learned lower authorities have neither examined the assessee's complete list of emoluments admissible as an ex-serviceman nor any TDS credit has been given, before assessing his entire salary amount. It is thus deemed appropriate in the larger interest of justice to restore the assessee's instant case back to the learned assessing authority for it's afresh appropriate computation as per law after verification of all the relevant facts. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes.  
Order Pronounced in the Open Court on 27/05/2025.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 27/05/2025**

\*Subodh Kumar, Sr. PS\*

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**