

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.1027/CHANDI/2024
(निर्धारणवर्ष / Assessment Year: 2017-18)

M/s R. R. N. Sales Private Limited C/o Shri Rishab Kapoor (Advocate) 11, Yadvindra Colony The Mall, Patiala, Punjab 147001	बनाम/ Vs.	ITO Ward 4, Patiala.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAHCR-1516-L		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Rishab Kapoor (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Dr Ranjit Kaur (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	02-06-2025
घोषणाकीतारीख / Date of Pronouncement	:	04-06-2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Central (NFAC), Delhi [CIT(A)] dated 07-08-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment basis* u/s. 144 r.w.s. 147 of the Act on 29-03-2022. From the record, it emerges that the assessee did not file its return of income. To examine the source of cash deposit, the case was re-opened. However, the assessee failed to substantiate

the cash deposit which resulted into an addition of Rs.102.24 Lacs in the hands of the assessee. During first appeal, the assessee stated that sales proceeds were deposited into the bank account. However, the addition was confirmed for want of acceptable evidences from the assessee. Aggrieved, the assessee is in further appeal before us. The Ld. AR has sought another opportunity of hearing before Ld. CIT(A) which has been opposed by Ld. Sr. DR.

2. 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) for de novo adjudication with a direction to the assessee to plead and prove its case.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 04-06-2025

Sd/-
(LALIET KUMAR)
JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 04-06-2025.

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