

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH ('SMC'): DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.18/DDN/2025  
(ASSESSMENT YEAR 2017-18)

Mom Choice Sales and Marketing Private Limited, H.No.32, Pleasant Valley Rajpur Road, Uttarakhand-248009 PAN-AAKCM5961D	Vs.	Income Tax Officer Ward-1(1)(5), Dehradun.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Yesh Bhadola, Adv.
Department by	Shri Amar Pal Singh, Sr. DR
Date of Hearing	09/07/2025
Date of Pronouncement	09/07/2025

**ORDER**

**PER MANISH AGARWAL, AM:**

This appeal is filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) Delhi ('the Ld. CIT(A)' for short) dated 02.12.2024 in appeal No. CIT (A), Dehradun/10794/2019-20 for Assessment Year 2017-18.

2. The assessee has challenged the order of the Ld. CIT(A) wherein the Ld. CIT(A) has confirmed the order of the AO as the assessee had failed to make any compliance before him. Now before us, the Ld. AR of the assessee submits that due to unavoidable circumstances,

compliance could not be made before the Ld. CIT(A) and further no compliance was made before the AO and the assessment order was also passed ex-parte. He thus requested that the matter be sent back to the file of the AO where the assessee will make necessary compliance and will file all the requisite details.

3. On the other hand, the Ld. Sr. DR has objected to the request of the assessee.

4. Heard both the parties. From the perusal of the appellate order, it is seen that Ld. CIT(A) since the assessee failed to file any details regarding source of cash deposited in the bank during the demonetization period, thus the ld. CIT(A) was compelled to confirm the additions made by the AO. It is true that assessee has not filed any details before the CIT(A) in support of the grounds of appeal taken. Further from the perusal of the assessment order, it is seen that no compliance was made before the AO also. In view of these facts and circumstances of the case and in the interest of justice, the matter is remand back to the file of the AO to pass the assessment order denovo fresh after providing the opportunity of hearing to the assessee. The assessee is also directed to participate in the proceedings before the AO and file all the necessary evidences in support of the claim with regard to the source of cash deposit into bank. With these directions, all the grounds of appeal of the assessee are partly allowed for statistical purposes.

5. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 09.07.2025.

Sd/-  
**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Sd/-  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Dated: 18.07.2025

*PK/Sr. Ps*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, DEHRADUN