

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'A', CHANDIGARH

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 369/CHD/2025

निर्धारण वर्ष / Assessment Year : 2015-16

Dawa Dolma, House N.61, Tibentan Colony, Bhuppur, Paonta Sahib 173025	बनाम Vs.	ITO, Nahan, H.P.
स्थायी लेखा सं./ PAN NO: BMFPD9499A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारिती की ओर से/Assessee by : Sh. Varinder Bhatia, C.A.

राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, Addl. CIT, Sr. DR

सुनवाई की तारीख/Date of Hearing : 21.07.2025

उदघोषणा की तारीख/Date of Pronouncement : 23.07.2025

आदेश/Order

Per Krinwant Sahay, AM :

Appeal in this case has been filed by the assessee against the order dated 17.02.2025 passed by the Ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the Assessment Year 2015-16.

2. Grounds of appeal are as under:

1. *That Ld. Assessing Officer is wrong on law as well as on fact to make an addition of Rs.*

2932000 as cash deposit from undisclosed source and Ld. CIT(A) upheld the same ignoring the evidence provided with the appeal and at the time of hearing.

2. The ld. CIT(A) has ignored all the fact and evidence at the time of hearing.

3. Brief facts of the case, as per the order of the CIT(A), are as under:

The assessee is individual and is Tibetan Refugee. Notice was issued u/s 148 and assessment order u/s 147 was passed on 16.02.2024 making an addition of Rs. 2932000/- with considering the facts and evidence submitted during the assessment proceedings. Aggrieved with the additions by the assessing officer, the Assessee preferred an appeal before the Appeal on 01/03/2024 and migrated to National Faceless Appeal Centre. The said appeal decided on 17.02.2025 and Ld. CIT(A) upheld the additions without considering documents and submissions submitted at the time of filling the appeal with form no 35 01/03/2024 and subsequently against the notice of hearing on 29/12/2024. The Ld.

CIT(A) referred the above documents in order passed u/s 250 but not given any justification for not considering the same or found acceptable. Aggrieved with this order, the assessee preferring this present appeal before the Hon'ble Tribunal.

4. At the very outset, the ld. Counsel for the Assessee submitted before the Bench that Assessee is an individual Tibetan Refugee. The sole grievance of the Assessee is that the Ld. CIT(A) without considering the facts and evidence submitted by the Assessee, simply upheld the additions so made by the Assessing Officer. The Ld. Counsel further submitted that the Ld. CIT(A) has referred to the documents furnished by the Assessee during the assessment proceedings but passed the Order u/s 250 of the Act without assigning or justifying any reason for not considering it. Thus, the ld. Counsel submitted that the matter may be remanded to the Assessing Officer to pass a speaking order after considering the submissions and documentary evidence furnished by the Assessee.

5. Per Contra, the ld. DR relied on the orders of the authorities below.

6. We have considered the findings given by the Assessing Officer in the assessment order and the CIT(A) in the appellate order. We have also considered the arguments put forward by the Counsel of the Assessee before us and the submissions of the ld. DR. We find that both the authorities below have passed the impugned orders without considering the material facts, documentary evidences and submissions made by the Assessee during the assessment proceedings as well as during appellate proceedings. Since the issue involved has not been decided by the authorities below on merit by considering the material available, therefore, we are of this considered opinion that the matter should be remanded back to the Assessing Officer for adjudication afresh on merit.

7. Accordingly, the case is remanded back to the file of the AO for adjudication afresh on merit, by considering the facts of the case, documentary evidence produced by

the Assessee and the relevant material available on record. Needless to say that the Assessing Officer shall afford due, reasonable and adequate opportunity of hearing to the Assessee. The Assessee, no doubt, shall cooperate in the proceedings before the Assessing Officer. All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

8. In the result, Assessee's appeal is allowed for Statistical Purposes.

Order pronounced on 23.07.2025.

Sd/-

Sd/-

(LALIET KUMAR)
Judicial Member

(KRINWANT SAHAY)
Accountant Member

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar