

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

HYBRID HEARING

**BEFORE HON'BLE SHRI RAJPAL YADAV, VICE PRESIDENT
AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं./ ITA No.946/CHANDI/2024
(निर्धारण वर्ष / Assessment Year: 2019-20)**

Ms. Savita Bansal w/o Ramandeep Bansal House No. 423/5 Preet Vihar Nabha-147201 Patiala.	बनाम/ Vs.	ITO Ward-3 Nabha 174201
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ARNPB-8405-A		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Ajay Chauhan (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Smt. Kusum Bansal (CIT) – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	16-07-2025
घोषणाकीतारीख / Date of Pronouncement	:	23-07-2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2019-20 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Central (NFAC), Delhi [CIT(A)] dated 31-07-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment basis* u/s. 147 r.w.s.144 of the Act on 08-02-2024. The sole grievance of the assessee is confirmation of addition u/s 69A for Rs.343.96 Lacs. The Ld. CIT(A) confirmed the

assessment for want of any representation from the assessee. Aggrieved, the assessee is in further appeal before us. The only prayer of Ld. AR is another opportunity of hearing before lower authorities which has been opposed by Ld. CIT-DR.

2. Keeping in mind the principles of natural justice and considering the possibility of communication gaps during faceless regime, we set aside the impugned order and restore the assessment back to the file of Ld. AO for de novo assessment with a direction to the assessee to plead and prove its case forthwith.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 23-07-2025.

Sd/-

(RAJPAL YADAV)
VICE PRESIDENT

sd/-

(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 23-07-2025.

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