

IN THE INCOME TAX APPELLATE TRIBUNAL
'DB', AMRITSAR BENCH, AMRITSAR

HYBRID HEARING

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND
HON'BLE SHRI UDAYAN DAS GUPTA, JM

आयकरअपीलसं./ ITA No. 416/ASR/2024
(निर्धारणवर्ष / AssessmentYear: 2016-17)

Abida Begum Opp. Four Bhai Hotel. Dar Shopping Complex Anantnag, J&K-192101.	बनाम/ Vs.	ITO Ward 1 Srinagar.190008
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.BBOPA-8741-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Bashir Ahmad Lone (CA) –Ld.AR
प्रत्यर्थीकीओरसे/ Respondentby	:	Sh. Charan Dass(Addl. CIT) – Ld. Sr DR

सुनवाईकीतारीख/ Date of Hearing	:	16-07-2025
घोषणाकीतारीख / Date of Pronouncement	:	07-08-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2016-17 arises out of an order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 09-05-2024 in the matter of an assessment framed byLd. Assessing Officer [AO] on *best judgement basis* u/s. 147 r.w.s 144 r.w.s. 144B of the Act on 31-10-2023.In the assessment order, Ld. AO made addition of cash deposit in bank account for

Rs.51.30 Lacs for want of any representation from the assessee. The Ld. CIT(A) confirmed the assessment for the same very reasons. 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. 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 forthwith.

3. The appeal stand allowed for statistical purposes.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 07-08-2025

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 AMRITSAR