

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. 311/ASR/2024
(निर्धारणवर्ष / AssessmentYear: 2014-15)

Shri Rajiv Singla C/o J. K. Gupta (Advocate) 4702 Hospital Bazar Bathinda-151005,	बनाम/ Vs.	ITO Ward 1(1) Bathinda 151001.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.ABVPS-1867-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Pranav Gupta (Advocate) –Ld.AR
प्रत्यर्थीकीओरसे/ Respondentby	:	Sh. Charan Dass (Addl. CIT) – Ld. Sr DR

सुनवाईकीतारीख/ Date of Hearing	:	24-07-2025
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) 2014-15 arises out of an order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 22-03-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 147 r.w.s. 144B of the Act on 01-03-2022. From case records, it could be seen that to verify the sources of cash deposit of Rs.12.50 Lacs, the assessee's return of income was subjected to scrutiny but the assessee failed to make any representation during assessment

proceedings. 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 set aside the impugned order and direct Ld. AO to make fresh assessment 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