

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH: DEHRADUN  
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.94/DDN/2025  
(ASSESSMENT YEAR 2017-18)

Raman Virmani, 185 Karanpur, Dehradun, Uttarakhand-248001. PAN-ARKPR4271R <b>(Appellant)</b>	Vs.	Income Tax Officer, Ward-1(2)(2). Dehradun. <b>(Respondent)</b>
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Assessee by	Shri Saurabh Gupta, CA
Department by	Shri Aman Pal Singh, JCIT-DR
Date of Hearing	07/08/2025
Date of Pronouncement	14/08/2025

**ORDER**

**PER MANISH AGARWAL, AM:**

This appeal is filed by the Assessee against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ('the Ld. CIT(A)' for short) dated 07.05.2025 for Assessment Year 2017-18.

2. At the outset, from the perusal of the records, it is seen that assessee though filed certain submissions before the Ld. CIT(A), however in para 6.1 of the appellate order, the Ld. CIT(A) observed that assessee has failed to produce the necessary details like vouchers for purchase and sales and the cash book, therefore, the additions made by the AO on account of cash deposit in the bank account in SBN during demonetization period could not be verified.

Further from the perusal of the assessment order, it is seen that the assessment order was passed *ex-parte* as the assessee filed to participate in the assessment proceedings.

3. Considering these facts and in the interest of justice, in our considered opinion, one more opportunity needs to be provided to the assessee so that he could be able to file all the necessary evidences in support of the claim made. Accordingly, we set aside both the orders of the lower authorities and the remand back the matter to the file of AO for fresh consideration. The AO is directed to pass the assessment order *denovo* afresh after providing a reasonable opportunity to the assessee and assessee is also directed to participate in the assessment proceedings before the AO and file all the relevant evidences to support of the contention raised with regard to the source of cash deposit during demonetization in SBN. Accordingly, grounds of appeal No.1 of the assessee is allowed for statistical purposes.

4. Since, we have already remand back the matter to the file of AO, therefore, other grounds of appeal are not adjudicated.

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

Order pronounced in the open Court 14.08.2025.

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

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

Dated: 14.08.2025

PK/PS

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT DEHRADUN