

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

आयकर अपील सं./ ITA No. 177/ASR/2025
(निर्धारण वर्ष / Assessment Year: 2016-17)

Shri Sanjay Kumar S/O Shri Jagdish Dutt Village Buttan PO Aghar, Jitto, Reasi District Udhampur, J&K	बनाम/ Vs.	ITO-Ward Katra Aaykar Bhawan, Rail Head Complex Panama Chowk, Jammu
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. DVWPK-4390-B		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri P.N. Arora (Advocate) – Ld.AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Charan Dass (Addl. CIT) – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	05-08-2025
घोषणाकीतारीख / Date of Pronouncement	:	18-08-2025

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 20-01-2025 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s. 144B of the Act on 23-03-2022 wherein Ld. AO made addition of cash deposit of Rs.5.75 Lacs. The Ld. CIT(A) confirmed the addition for want of

any reply from the assessee. Aggrieved, the assessee is in further appeal before us. The Ld. AR seeks 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. 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: 18-08-2025.

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