

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. 680/ASR/2024
(निर्धारण वर्ष / Assessment Year: 2012-13)

Shri Jasvir Singh C/o Shri Ashwani Kalia (CA) 237, Basant Avenue Maqbool Road, Amritsar.	बनाम/ Vs.	ITO Ward 1(5) Mansa.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. GAEPS-8131-J		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Adj. Application
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) 2012-13 arises out of an order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 21-10-2024 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 25-12-2019 wherein Ld. AO made addition of cash deposit of Rs.30 Lacs. The Ld. CIT(A) confirmed the

assessment since the assessee could not substantiate the fact that the deposits were sourced out of agricultural income. Aggrieved, the assessee is in further appeal before us. The Ld. AR has sought adjournment whereas Ld. Sr. DR has pleaded for dismissal of the appeal.

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