

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
NAGPUR "SMC" BENCH :: NAGPUR**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No. 385/NAG/2025  
(Assessment Year : 2017-18)**

<b>Naresh Premalalji Jugele,</b> Plot No. 479, Great Nag Road, Near Ashok Chowk, Nagpur.  <b>PAN: ADBPJ 1250 B</b>  (Appellant)	Vs.	<b>ITO, Ward-4(5), Nagpur.</b>          (Respondent)
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**Present for:**

Assessee by : Shri Sudesh Bantia, Ld. CA  
Revenue by : Shri Surjit Kumar Saha, Ld. Sr.D.R.

Date of Hearing : 27.06.2025  
Date of Pronouncement : 27.06.2025

**O R D E R**

This appeal has been preferred by the Assessee against the order dated 11/04/2025 impugned herein passed by the National Faceless Appeal Centre (NFAC)/Commissioner of Income Tax (Appeals), Delhi (in short, 'Ld. Commissioner') u/sec. 250 of the Income Tax Act, 1961 (in short, 'Act') for the A.Y. 2017-18.

**2.** In the instant case, the Assessing Officer (AO), vide assessment order dated 17/12/2019, u/sec. 144 of the Act, has made addition of Rs. 17,08,000/- on account of 'deposit of cash in old Specified Bank Notes (SBNs)' during demonetization period u/sec. 69A of the Act.

**3.** The Assessee, being aggrieved, preferred first appeal before the Ld. Commissioner, however could not get any relief, as the Ld. Commissioner dismissed the appeal of the Assessee and affirmed the aforesaid addition.

**4.** This Court by giving thoughtful consideration to the peculiar facts and circumstances of the case, observe that from the acknowledgment of response dated 11/09/2023, it is clearly appearing that the Assessee filed submissions and various documents in support of its claim, however the Ld. Commissioner without analyzing the submissions and documents filed by the Assessee, dismissed the appeal of the Assessee. Thus, in the considered opinion of this Court, Ld. Commissioner violated the principles of natural justice and, therefore, the impugned order would entail setting aside. Hence again considering the peculiar facts and circumstances in totality for just and proper decision of the case and in the context of equitable relief and substantial justice, the impugned order is set aside and the case is remanded to the file of Ld. Commissioner for decision afresh, suffice to say by affording reasonable opportunity of being heard to the Assessee.

**5.** In the result, Assessee's appeal is allowed for statistical purposes.

**Order pronounced in the open court on 27.06.2025.**

**Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER**

vr/-

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Nagpur  
The DR Concerned Bench

//True Copy//

By Order

Senior Private Secretary  
ITAT, Nagpur.