

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. 128/ASR/2025
(निर्धारण वर्ष / **Assessment Year: 2017-18**)

M/s Trikuta Traders Qtr No. 122, Near Gita Mandhir Bakshi Nagar, Jammu-180001	बनम/ Vs.	ITO Ward, Jammu Rail Road Complex, Jammu
स्थायी लेखा सं./PAN. AAJFT-7371-C		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/Appellant by	:	Written Submissions
प्रत्यर्थीकी ओरसे/Respondent by	:	Shri Charan Dass (Addl. CIT) – Ld. Sr. DR

सुनवाईकी तारीख/Date of Hearing	:	13-10-2025
घोषणाकी तारीख /Date of Pronouncement	:	16/10/2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 29-12-2023 in the matter of an assessment framed by Ld. AO on *best judgment basis* u/s 147 r.w.s. 144 of the Act on 30-03-2022. The assessee did not file return of income. The assessee's case was reopened wherein Ld. AO made addition of cash deposit of Rs.61.88 Lacs. The Ld. CIT(A) confirmed the

assessment for want of any representation from the assessee. The assessee, in the written submissions before us, has filed various documents which include copy of partnership deed, synopsis, and financial statements in support of impugned deposits.

2. Keeping in mind the principles of natural justice, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) to reconsider these evidences 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: 16/10/2025

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