

**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. 637/ASR/2024  
(निर्धारण वर्ष / **Assessment Year: 2009-10**)

<b>Shri Nardeep Singh</b> 104, Vill Baghiarhi, Tehsil Dasuya, Hoshiarpur Punjab-144203	<u>बनम</u> / Vs.	<b>ITO</b> Ward Dasuya Punjab-144203
स्थायी लेखा सं./PAN. CKBPS-0506-E		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/Appellant by	:	Shri Sandeep Vijnh (CA) – Ld. AR
प्रत्यर्थीकीओरसे/Respondent by	:	Shri Charan Dass (Addl. CIT)- Ld. Sr. DR

सुनवाईकीतारीख/Date of Hearing	:	14-10-2025
घोषणाकीतारीख /Date of Pronouncement	:	16/10/2025

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2009-10 arises out of an order of Ld. Commissioner of Income Tax (Appeals), NFAC [CIT(A)] dated 08-10-2024 in the matter of an assessment framed by Ld. AO u/s 144 r.w.s. 147 of the Act on 17-10-2016. The sole grievance of the assessee stem from the fact that Ld. CIT(A) has remanded the matter back to the file of Ld. AO without adjudicating vital legal issues as raised by the assessee during first appeal.

2. We find that in the assessment order, Ld. AO made addition of Rs.28.50 Lacs. The assessee did not file return of income and accordingly, the case was reopened. The assessee failed to appear during assessment proceedings. The Ld. CIT(A), vide para 6, set aside the assessment back to the file of Ld. AO in terms of Sec.251(1)(a). During first appeal, the assessee had filed detailed written submissions on 12-06-2019 and 18-05-2023 wherein the assessee raised pertinent legal ground assailing the jurisdiction of Ld. AO. The same has not been adjudicated by Ld. CIT(A) and hence the grievance of the assessee on the present appeal. We find that these legal issues are vital issues which go to the root of the assessment and therefore, require to be adjudicated. Therefore, we set aside the impugned order and restore the appeal back to the file of Ld. CIT(A) for fresh adjudication on legal grounds as well as on merits. The assessee is directed to plead and prove its case forthwith.

4. 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