

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH, DEHRADUN**  
**Before Sh. Satbeer Singh Godara, Judicial Member**  
**&**  
**Sh. Manish Agarwal, Accountant Member**

**ITA No. 124 & SA 14/DDN/2025 : Asstt. Year: 2012-13**

Aparna Sinha, R-207, Shivalik Nagar, Ranipur Range, Haridwar, Uttarakhand-249403	Vs	Income Tax Officer, Income Tax Office, Gogi Bhawan, Industrial Area, Haridwar-224110
(APPELLANT)		(RESPONDENT)
<b>PAN No. BJPPS7235A</b>		

**Assessee by : Sh. Salil Kapoor, Adv. &  
Sh. Shivam Yadav, Adv.**  
**Revenue by : Sh. A. S. Rana, Sr. DR**

<b>Date of Hearing: 12.01.2026</b>	<b>Date of Pronouncement: 12.01.2026</b>
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**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal ITA No. 124/DDN/2025 and Stay Application SA No. 14/DDN/2025 for Assessment Year 2012-13, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1076298386(1) dated 19.05.2025, in proceedings u/s 144 of the Income Tax Act, 1961.

2. Heard both the parties at length. Case file perused.
3. We notice at the outset that the assessee/appellant is aggrieved against both the learned lower authorities' action *inter alia* making section 69A credits/cash deposits addition of

Rs.26,90,000/- and Rs.39,75,537/-; respectively, in assessment order dated 18.12.2019 as upheld in the lower appellate discussion.

4. Faced with this situation, learned counsel has filed the assessee's application for additional evidence dated 08.01.2026 *inter alia* placing on record her land ownership records as well as the crops grown thereupon that their cash deposits represent her agricultural income as well as past accumulated savings which could not have been treated as unexplained in both the lower proceedings.

5. The Revenue could hardly dispute that not only the assessee's foregoing additional evidence goes to the root of the matter but also requires the learned Assessing Officer's afresh factual verification. We thus deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the learned assessing authority for it's afresh appropriate adjudication, within three effective opportunities subject to a rider that the assessee shall plead and prove the case at her own risk and responsibility, in consequential proceedings. Ordered accordingly.

6. The assessee's Stay Application SA No. 14/DDN/2025 is dismissed as rendered infructuous in very terms.

7. This assessee's appeal ITA No. 124/DDN/2025 is allowed for statistical purposes and assessee's Stay Application SA No. 14/DDN/2025 is dismissed as infructuous. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 12/01/2026.

Sd/-

**(Manish Agarwal)**  
**Accountant Member**  
**Dated: 12/01/2026**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

**ASSISTANT REGISTRAR**