

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

ITA No. 217/DDN/2025 : Asstt. Year: 2018-19

Sh. Vishal Sharma, House No. 1783, Sector 23-A, Faridabad, Haryana-121005 (APPELLANT)	Vs	DCIT, Central Circle, Dehradun (RESPONDENT)
PAN No. GAHPS1914N		

**Assessee by : Ms. Monika Ghai, Adv. &
Sh. Sharad Agarwal, Adv.**
Revenue by : Ms. Poonam Sharma, CIT-DR

Date of Hearing: 15.01.2026	Date of Pronouncement: 15.01.2026
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2018-19, arises against the CIT(A)-3, Noida's DIN & order No. ITBA/APL/M/250/2025-26/10795387488(1) dated 12.08.2025, in proceedings u/s 143(3) of the Income Tax Act, 1961.

2. Heard both the parties at length. Case file perused.
3. Learned counsel raises his first and foremost argument that both the lower authorities herein have erred in law and on facts in adding the alleged unexplained investment of Rs.12,78,000/- in his hands based on the seized material found in the premises of M/s Crypto Secure Solutions Pvt. Ltd.; in

assessment order dated 26.12.2019 and upheld in the lower appellate discussion. He further invites our attention to page 94 in the paper book that the aforesaid company has already been assessed for all of its unexplained credit/receipt amounting to Rs.33,53,735/- in assessment order dated 26.12.2019; and, therefore, it amounts to a double addition made in the assessee's hands.

4. We notice in this factual backdrop that there is no satisfactorily reconciliation and verification regarding the above alleged double addition forthcoming from the case records. We accordingly deem it appropriate to restore the assessee's instant appeal back to the learned Assessing Officer to ensure that there is no double addition made in his hands in above terms subject to a rider that the assessee shall plead and prove all the relevant facts at his own risk and responsibility, within three effective opportunities, in consequential proceedings. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes.
Order Pronounced in the Open Court on 15/01/2026.

Sd/-
(Manish Agarwal)
Accountant Member
Dated: 15/01/2026

Subodh Kumar, Sr. PS

Sd/-
(Satbeer Singh Godara)
Judicial Member