

IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AMRITSAR

VIRTUAL HEARING

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND
SHRI UDAYAN DASGUPTA, JM

आयकरअपीलसं. / ITA No.432/ASR/2025
(निर्धारणवर्ष / Assessment Year: 2013-14)

Natural Herbal Products Plot No. 38-B SICOP PE Kathua C/o Shri P N Arora (Advocate) 3 rd Floor, SRK Mall 14- Kennedy Avenue Mall Road, Amritsar Punjab - 143001	बनाम/ Vs.	ITO Ward Herrian Pattan, Kathua J & K - 184101
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAFFN-8691-M		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. P.N. Arora (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Charan Dass (Addl. CIT) - Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	03-02-2026
घोषणाकीतारीख / Date of Pronouncement	:	04-02-2026

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2013-14 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC dated 25-03-2025 in the matter of an assessment framed by Ld. AO on *best judgment basis* u/s 147 r.w.s. 144 on 30-03-2022. In the assessment order, Ld. AO made addition of unexplained

investment for Rs.50 Lacs. The same represent amount paid by the assessee to M/s Om Trading Co. (prop. Shri Sanjeev Kumar Jain) through bank Account of the assessee. The assessee did not file the return of income and also remained non-compliant during assessment proceedings. The Ld. CIT(A) confirmed the same for want of any compliance from the assessee. Aggrieved, the assessee is in further appeal before us.

2. The Ld. AR stated that the assessee is in a position to substantiate the fact that no such transaction has happened through the bank account of the assessee. The bank account as mentioned by Ld. AO does not belong to the assessee. Accordingly, another opportunity of hearing has been sought which has been opposed by Ld. Sr. DR.

3. Considering the pleadings of Ld. AR, we accept the prayer of Ld. AR and restore the appeal back to the file of Ld. CIT(A) for fresh consideration with a direction to the assessee to plead and prove its case forthwith.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 04th February, 2026.

-Sd-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

-Sd-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 04-02-2026

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