

**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.443/ASR/2025**  
**(निर्धारणवर्ष / Assessment Year: 2015-16)**

<b>Shri Kirpal Singh</b> VPO Souna, Nawanshahr Distt SBS Nagar, Punjab - 144516	<b>बनाम/</b> <b>Vs.</b>	<b>ITO Ward</b> Nawanshahr Punjab - 144516
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>DNMPS-1690-J</b></b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>अपीलार्थीकीओरसे/ Appellant by</b>	<b>:</b>	<b>Sh. Nirmal Mahajan (CA) – Ld. AR</b>
<b>प्रत्यर्थीकीओरसे/Respondent by</b>	<b>:</b>	<b>Sh. Charan Dass Ld. Sr. DR</b>

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

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC dated 08-02-2025 in the matter of an assessment framed by Ld. AO u/s 147 r.w.s. 144B on 02-03-2023. The registry has noted delay of 21 days which stand condoned.

2. In the assessment order, Ld. AO made addition of cash deposit for Rs.72.14 Lacs since the claim of the assessee remained unsubstantiated. The Ld. CIT(A) confirmed the assessment for the same very reasons. Aggrieved, the assessee is in further appeal before us. The only prayer of Ld. AR is another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

3. 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) for fresh adjudication with a direction to the assessee to plead and prove its case forthwith.

4. The appeal stands allowed for statistical purposes.

Order pronounced on 04<sup>th</sup> February, 2026.

-Sd-  
(UDAYAN DAS GUPTA)  
JUDICIAL MEMBER

-Sd-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Dated: 04-02-2026  
AB

**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