

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.3087/Mum/2023
Assessment Year: 2012-13

Sh. Sanjay Kumar Singh, Flat No.602/603, Queens Court CHS, Jankalyan Nagar, Marve Road, Malad West, Maharashtra	Vs.	Income Tax Officer, Mumbai
PAN: AQLPS4231L		
(Appellant)		(Respondent)

Assessee by	Sh. Dhaval Singh, Adv.
Department by	Sh. Yogeshwar Sharma, Sr. DR

Date of hearing	29.01.2026
Date of pronouncement	29.01.2026

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2012-13, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/105355592(1), dated 05.06.2023 involving proceedings under section 143(3) r.w.s. 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Delay of 27 days in filing the assessee's/Revenue's instant appeal is condoned in larger interest of justice and in light of Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC).

3. It emerges at the outset during the course of hearing that the assessee/appellant is aggrieved against both the assessment as well as the lower appellate findings holding his cash deposits of Rs.10,00,450/- as unexplained; in Assessing Officer's order dated 24.11.2019 as upheld in the lower appellate discussion. That being the case, learned counsel invites our attention to the assessee's second substantive ground that the very amount has been declared by his wife Mrs. Neelam Singh in her return submitted for AY 2012-13 since the bank account in question had been run jointly by both of them.

4. The Revenue's case on the other hand is that all these facts have nowhere been verified in both the lower appellate proceedings. We thus deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the Assessing Officer for his afresh appropriate adjudication, within

three effective opportunities of hearing at the appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 29th January, 2026

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 26th February, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi