

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.6708/Del/2025

निर्धारणवर्ष/Assessment Year: 2019-20

GURMEET SINGH, 416, Sonia Colony, Ambala City, Haryana. PAN No.NUDPS6022Q	<u>बनाम</u> Vs.	DCIT, Central Circle, Income Tax Office, Karnal, HARYANA.
अपीलार्थी Appellant		प्रत्यर्थी/ Respondent

Assessee by	None
Revenue by	Ms. Pooja Swaroop, CIT DR

सुनवाईकीतारीख/ Date of hearing:	09.03.2026
उद्घोषणाकीतारीख/Pronouncement on	11.03.2026

आदेश /O R D E R

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. In this case on the last date of hearing, none attended on behalf of the assessee, but it was decided to proceed ahead with the adjudication with the help of the Ld. DR.
2. This appeal arises from order u/s 250 of the Income Tax Act, 1961 (hereafter as "the Act"), dated 25.08.2025, passed by Ld. CIT(A)-3, Gurgaon. In this case, the Ld. AO is seen to have passed an order u/s 144 of the Act by adding an amount of Rs.27,66,000/- u/s 69A of the Act. As is understood from the Ld. AO's order the impugned amount was seized by the Railway Police at Patiala.

2.1 The aggrieved assessee approached the Ld. CIT(A) where it is seen that 60 page order has been passed in which virtually a single page (page 58) of the impugned order contains any worthwhile discussion. It is also seen that pages 1 to 57 virtually extract the assessee's detailed submissions, regarding which a cursory glance shows that not much discussion is there on the same.

3. The Ld. DR took us through the orders of the authorities below and stated that the assessee could never furnish any worthwhile evidence in support of his clam regarding the justifiability of the impugned amount.

4. We have carefully considered the submissions of Ld. DR and have also gone through the documents before us. We find that the very detailed and lengthy submissions of the assessee have not been considered in the right spirit by the Ld. CIT(A). Accordingly, we deem it fit to set aside the impugned order and remand this matter back to the file of Ld. CIT(A) for fresh adjudication. It is also expected that the Ld. CIT(A) would consider any legal ground that the assessee may raise before him and adjudicate on such grounds as well.

5. In the result, appeal is allowed for statistical purposes.

Order pronounced in the open court on 11.03.2026

Sd/-
(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER

Sd/-
(SANJAY AWASTHI)
ACCOUNTANT MEMBER

Dated: 11.03.2026

**Kavita Arora, Sr. P.S.*

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI