

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN “DB” BENCH: DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No. 40 & 41/DDN/2026  
[Assessment Year : 2020-21]**

Kunwar Pranav Singh Champion, Dalanwala Mohini Road, Dehradun-248001 Uttarakhand <b>PAN-CPUPS4487J</b>	vs	Union of India/ CIT(A)/ ITO, Roorkee Uttarakhand
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Shri Amal Pal Singh, Sr.DR	
<b>Date of Hearing</b>	11.03.2026	
<b>Date of Pronouncement</b>	12.03.2026	

**ORDER**

**PER BENCH**

The captioned appeals are filed by assessee against the orders, both dated 24.11.2025 by Ld. Commissioner of Income Tax (A), NFAC, Delhi [“Ld. CIT(A)”] passed u/s 250 of the Income Tax Act, 1961 [“the Act”] against the assessment order dated 22.08.2022 passed u/s 143(3) r.w.s. 144B of the Act and against the penalty order dated 21.03.2023 passed u/s 271AAC(1) of the Act pertaining to Assessment Year 2020-21.

2. At the time of hearing, no one appeared on behalf of the assessee. Therefore, both appeals of the assessee are taken for

hearing in the absence of the Ld.AR and on the basis of material available on record.

3. Heard the contention of Ld.Sr.DR and perused the material available on record. From the perusal of the order of Ld. CIT(A), it is observed that the addition of INR 43.00 Lakhs was made u/s 68 of the Act on account of unexplained cash credit which was sustained for the reason that assessee has failed to file the details with respect to the agricultural income declared by him. Even before AO, no such details were filed by the assessee. Thus, considering these facts and in the interest of justice, the matter is restored to the file of AO with the direction to examine the agricultural income declared by the assessee. The assessee is directed to file all the necessary evidences in support of the agricultural income declared. With these directions, all grounds raised by the assessee in ITA No.40/DDN/2026 are allowed for statistical purposes.

4. Since we have restored the assessee's appeal filed against the order passed u/s 143(3), therefore, the levy of penalty for the addition in such order has no legs to stand therefore, the same is hereby deleted. AO is at liberty to initiate the penalty proceedings in case if so required, on the addition made in the remand proceedings. All the grounds taken by assessee in ITA No.41/DDN/2026 are thus, allowed.

5. In the result, the captioned appeals of the assessee in **ITA No. 40/DDN/2026 [AY 2020-21]** is allowed for statistical purposes and ITA No. **41/DDN/2026 [AY 2020-21]** is allowed.

Order pronounced in the open Court on 12.03.2026.

**Sd/-**

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

**Sd/-**

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

**Date- 12.03.2026**

*\*Amit Kumar, Sr.P.S\**

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

Sr.P.S/ASSISTANT REGISTRAR  
ITAT, NEW DELHI  
(Dehradun Circuit Bench, Dehradun)