

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN CIRCUIT BENCH: DEHRADUN**

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

**ITA No. 260/DDN/2025  
[Assessment Year : 2023-24]**

Sanjay Naithani Kalalghati, Uday Rampur, Pauri, Uttarakhand <b>PAN-ANWPN8086E</b>	vs	ITO Kotdwar, Pauri Uttarakhand
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Ms. Poonam Sharma, CIT DR	
<b>Date of Hearing</b>	11.03.2026	
<b>Date of Pronouncement</b>	12.03.2026	

**ORDER**

**PER BENCH:**

The present appeal is filed by assessee against the order dated 13.10.2025 passed by Ld. Commissioner of Income Tax (A), NFAC, Delhi ["Ld. CIT(A)"] passed u/s 250 of the Income Tax Act, 1961 ["the Act"] arising out of assessment order dated 03.03.2025 passed u/s 143(3) r.w.s. 144B of the Act pertaining to Assessment Year 2023-24.

2. At the time of hearing, no one appeared on behalf of the assessee. Therefore, the appeal of the assessee is taken for hearing in the absence of the Ld.AR and on the basis of material available on record.

3. On the other hand, Ld. CIT DR vehemently supported the orders of the lower authorities.

4. Heard the contention of Ld. CIT DR and perused the material available on record. From the perusal of the order, it is observed that assessee has filed additional evidences before Ld. CIT(A) as the same could not be filed before the AO. However, Ld. CIT(A) had not admitted the same and dismissed the appeal of the assessee. The details so filed by the assessee are crucial to decide the issue of cash credit therefore, in the interest of justice, we direct Ld. CIT(A) to admit these evidences and decide the issue in accordance with law. All the grounds of appeal are thus allowed for statistical purposes.

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

Order pronounced in the open Court on 12.03.2026.

**Sd/-**

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

**Date- 12.03.2026**

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

**Sd/-**

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

Copy forwarded to:

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)