

**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. 251/DDN/2025
[Assessment Year : 2017-18]**

Dehradun Club Limited 15, New Survey Road, Dehradun, Uttarakhand PAN-AAACD8246L	vs	Addl.CIT/DCIT/ Asst.CIT, Circle-1(1)(1), Dehradun Uttarakhand
APPELLANT		RESPONDENT
Appellant by	Shri Maneesh Upneja, CA	
Respondent by	Ms. Poonam Sharma, CIT DR	
Date of Hearing	11.03.2026	
Date of Pronouncement	12.03.2026	

ORDER

PER BENCH

The present appeal is filed by assessee against the order dated 08.09.2025 by Ld. Commissioner of Income Tax (A), NFAC, Delhi [“Ld.CIT(A)”] passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising out of assessment order dated 26.03.2022 passed u/s 147 r.w.s. 144B of the Act pertaining to Assessment Year 2017-18.

2. Heard the contentions of both parties at length and perused the material available on record. The claim of the assessee is that cash was deposited in the bank account during demonetization period in SBN of IRN 39,50,000/- and the immediate source of the same was out of the receipts from members. However, neither before AO nor before Ld. CIT(A), assessee has filed necessary details in support of

this contention. Thus, in the interest of justice, one more opportunity is provided to the assessee and the matter is restored to the file of AO with the direction to verify the source of cash deposited during the demonetization period. The assessee is directed to file all the necessary evidences to substantiate the claim made. With these directions, the appeal filed by the assessee is allowed for statistical purposes.

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

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

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)