

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, CHANDIGARH

HYBRID HEARING

HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. / ITA No.116/CHANDI/2020
(निर्धारण वर्ष / Assessment Year: 2011-12)

Shri Balwinder Singh C/o Shri Sudhir Chopra (FCA) Chopra Tower, Chd. - Ambala N.H. Dera Bassi – 140 507	<u>बनाम/</u> Vs.	ITO Ward-1 Kurukshetra
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. BWDPS-9831-D		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Rohit Garg (CA) – Ld. AR (Virtual)
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Vivek Vardhan (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	07-04-2026
घोषणाकीतारीख / Date of Pronouncement	:	07-04-2026

आदेश / ORDER

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of an order of learned Commissioner of Income Tax (Appeals), Karnal [CIT(A)] dated 19-11-2019 in the matter of an assessment as framed by Ld. AO u/s 144 on 10-12-2018. In the assessment order, Ld. AO made addition of cash deposits for Rs.14.35 Lacs which stood confirmed by Ld. CIT(A) for non-compliance. Aggrieved, the assessee is in further appeal before Tribunal. The Ld. AR stated that the assessee is in a position to substantiate the sources of cash deposits and accordingly, prayed for

another opportunity of hearing which has been opposed by Ld. Sr. DR.

2. Keeping in mind the principles of natural justice and considering the background of the assessee, I deem it fit to accept the prayer of Ld. AR. Accordingly, the impugned order is set aside and the matter is restored back to Ld. AO for de novo assessment with a direction to the assessee to plead and prove its case forthwith.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 07th April, 2026.

-Sd-

(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

AS

Dated: 07-04-2026

आदेश की प्रतिलिपि अग्रेषित /Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT CHANDIGARH