

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'A', CHANDIGARH

BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 477/CHD/2025

निर्धारण वर्ष / Assessment Year : 2012-13

Income Tax Officer, Room No. 228, First Floor, Aaykar Bhawan, Rishi Nagar, Ludhiana	बनाम Vs.	Deep Trading Co., B 34-5503, 22 Footi Road, Haibowal Kalan, Ludhiana
स्थायी लेखा सं./ PAN NO: AAHFD6122B		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारित की ओर से/Assessee by : None

राजस्व की ओर से/ Revenue by : Sh. Manav Bansal, CIT DR

सुनवाई की तारीख/Date of Hearing : 03.09.2025

उद्घोषणा की तारीख/Date of Pronouncement : 11.11.2025

आदेश/Order

Per Krinwant Sahay, AM :

Appeal in this case has been filed by the Revenue against the order dated 20.02.2025 passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi pertaining to A.Y. 2012-13.

2. **Grounds of appeal are as under:**

1. *That, the Ld. Commissioner of Income Tax (Appeals) has erred in allowing the appeal of the assessee and setting aside the matter to the file of AO, without going into and discussing the merits of the case that Assessing Officer had given 3 to 4 opportunities to file the reply to the assessee.*
2. *That, the Ld. Commissioner of Income Tax (Appeals) has erred in allowing the appeal of the assessee and setting aside the matter to the file of AO, for adjudication without taking into consideration whether there were justifiable grounds for making total non-compliance by the assessee before the CIT(A) as well as AO.*
3. *That, the Ld. Commissioner of Income Tax (Appeals) has erred in allowing the appeal of the assessee, and setting aside the assessment order back to the file of the A.O after merely provoking the newly inserted provision 251(1)(a) of the Income Tax Act, 1961.*
- 4) *That, the Ld. Commissioner of Income Tax (Appeals) has failed to appreciate the fact that the addition of Rs. 11,12,71,500/- made by the AO as unexplained money on account of unexplained cash Deposits in bank accounts as the assessee not furnished*

reply evidence regarding the source of cash deposits.

5 That, reliance is placed on the judgement of Hon'ble High Court of Gujarat at Ahmedabad in the case of Principal Commissioner of Income Tax-3, Vs. Ashokji Chanduji Thakor dated 27.06.2018 wherein the order passed by the Hon'ble ITAT was quashed & order of AO/CIT(A) were restored. Further appeal of the assessee (SLP No. 15019/2021) was also dismissed by the Hon'ble Supreme Court vide order dated 26.07.2021.

6. That the appellant craves leave to add or amend any ground of appeal before it is finally disposed off.

3. None appeared on behalf of the Assessee. However, from the record we gathered that the matter can be disposed off on the basis of material available on record.

4. The only effective ground, i.e. ground No. 3 raised by the Revenue is that the Ld. CIT(A) has remanded back the case to the file of the Assessing Officer under the newly inserted provision to section 251(1) (a) of the

Income Tax Act, 1961 (in short 'the Act') keeping in view the assessment order passed by the Assessing Officer u/s 144 of the Act. In fact, the new provision u/s 251(1) (a) was inserted by the Finance Act, 2024 w.e.f 1.10.2024, wherein, it is stipulated as under: -

“251. (1) In disposing of an appeal, the Commissioner (Appeals) shall have the following powers—

(a) in an appeal against an order of assessment, he may confirm, reduce, enhance or annul the assessment:

[Provided that where such appeal is against an order of assessment made under section 144, he may set aside the assessment and refer the case back to the Assessing Officer for making a fresh assessment;]”

5. The ld. DR relied on the order of the Assessing Officer.

6. We have considered the order of the Ld. CIT(A) and we find that after the insertion of section 251(1)(a) of the Act in the Income Tax Act w.e.f 1.10.2024, the action of the Ld. CIT(A) to remand the case back to the

file of the Assessing Officer wherein, the AO has passed an ex-parte order as per law.

7. Accordingly, on this issue the appeal of the Revenue is not maintainable.

8. Resultantly, the appeal of the Revenue is dismissed.

Order pronounced on 11.11.2025.

Sd/-
(RAJPAL YADAV)
Vice President

Sd/-
(KRINWANT SAHAY)
Accountant Member

“आर.के.”

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar