

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

HYBRID HEARING

HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकरअपीलसं. / ITA No.1181/CHANDI/2025
(निर्धारणवर्ष / Assessment Year: 2017-18)

Nirmal Singh C/o Tejmoan Singh, Advocate #527, Sector 10-D, Chandigarh 160011	बनाम/ Vs.	DCIT Ward – Sirhind Fatehgarh Sahib, Punjab - 140401
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. DFWPS-3518-R		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Tejmoan Singh (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Dr. Ranjit Kaur (Addl. CIT) – Ld. Sr. DR (virtual)

सुनवाईकीतारीख/ Date of Hearing	:	27-11-2025
घोषणाकीतारीख / Date of Pronouncement	:	27-11-2025

आदेश / ORDER

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC [CIT(A)] dated 08-07-2025 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment basis* u/s 144 of the Act on 24-11-2019. In the assessment order, Ld. AO made addition of cash deposit for Rs.10.02 Lacs. The Ld. CIT(A), considering assessee's submissions, allowed partial relief of Rs.3 Lacs but sustained addition of Rs.7.02 Lacs. Aggrieved, the assessee is in further appeal before us. The Ld. AR seeks admission of

additional evidences. It has been stated that the assessee is an agriculturist and would be in a position to substantiate the remaining deposits. The Sr. DR has opposed any interference in the impugned order.

2. Keeping in mind the principles of natural justice and considering the additional evidences as filed by Ld. AR, I am inclined to accept the prayer of Ld. AR. Accordingly, the appeal is restored back to Ld. CIT(A) for de novo adjudication of addition of Rs.7.02 Lacs with a direction to the assessee to plead and prove its case forthwith.

3. The appeal stands allowed for statistical purposes.

Order pronounced on 27th November, 2025.

-Sd-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 27-11-2025

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