

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

HYBRID HEARING

HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. / ITA No.1179/CHANDI/2025
(निर्धारण वर्ष / Assessment Year: 2017-18)

M/s SPA Soaps & Surfactants C/o Tejmoan Singh, Advocate #527, Sector10-D Chandigarh 160011	बनाम/ Vs.	DCIT Circle-1(1), Chandigarh - 160017
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABPFS-0097-M		
(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 / O R D E R

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 08-08-2025 in the matter of an assessment framed by Ld. Assessing Officer [AO] on best judgment basis u/s 144 read with Section 147 of the Act on 09-05-2023. In the assessment order, Ld. AO made addition of cash deposit for Rs.20.31 Lacs. The Ld. CIT(A) dismissed the appeal in *limine* for want of condonation of delay of 207 days. Aggrieved, the assessee is in further appeal before us. The only prayer of Ld. AR is adjudication of appeal on merits which has been opposed by Ld. Sr. DR. The Ld. AR

has stated that the assessee is able to substantiate its case on merits. The Ld. AR also raised pertinent legal grounds.

2. Keeping in mind the principles of natural justice and considering the period of delay, I am inclined to accept the prayer of Ld. AR. Accordingly, the appeal is restored back to Ld. CIT(A) for de novo adjudication on merits with a direction to the assessee to plead and prove its case forthwith. The issue of delay would not be raised by Ld. CIT(A).

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