

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

HYBRID HEARING

HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

**आयकर अपील सं. / ITA No.880/CHANDI/2025
(निर्धारण वर्ष / Assessment Year: 2011-12)**

Shri Krishna Punia 1652, Urban Estate Jind Haryana - 126102	बनाम/ Vs.	ITO-Ward-1, Jind Haryana – 126102
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABRPP-2022-P		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Naveen Kumar Goyal (CA) (Hybrid Mode) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Vivek Vardhan (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	05-01-2026
घोषणाकीतारीख / Date of Pronouncement	:	06-01-2026

आदेश / O R D E R

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC [CIT(A)] dated 31-05-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 143(3) r.w.s. 263 of the Act on 29-03-2022. The only prayer of Ld. AR is another opportunity of hearing before Ld. CIT(A) which has been opposed by Ld. Sr. DR.
2. It emerges that Ld. AO made addition of cash deposits for Rs.31.85 Lacs after rejecting assessee's submissions. The Ld. CIT(A) did not admit the appeal for delay and also confirmed the assessment on merits since the assessee did not comply with hearing notices. Aggrieved, the assessee is in further appeal before us.

3. Keeping in mind the principles of natural justice, I deem it fit to accept the prayer of Ld. AR. Accordingly, the appeal is restored back to Ld. CIT(A) for de novo adjudication 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).
4. The appeal stands allowed for statistical purposes.

Order pronounced on 06th January, 2026.

-Sd-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 06-01-2026

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