

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

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ **ITA No. 298/CHD/2025**

निर्धारण वर्ष / Assessment Year : 2017-18

ITO, Ludhiana	बनाम Vs.	Rippa Dhir, 247, New Hira Nagar St No. 2, Kakowal Road, Ludhiana 141008
स्थायी लेखा सं./ PAN NO: AGAPD1957D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/ Revenue by : Sh. Rajat Kumar Kureel, CIT DR

सुनवाई की तारीख/Date of Hearing : 05.01.2026

उद्घोषणा की तारीख/Date of Pronouncement : 19.01.2026

आदेश/Order

Per Krinwant Sahay, AM :

Appeal in this case has been filed by the Revenue against the order dated 01.01.2025 passed by the Ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi.

2. The grounds raised 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 4 to 5 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) to section 251 of the Income Tax Act, 1961.*
4. *That, the Ld. Commissioner of Income Tax (Appeals) has failed to appreciate the fact that the addition disallowance of Rs.1,65,28,500/- made by the AO on account of unexplained money u/s 69A r.w.s. 115BBE of the Income Tax Act, 1961.*
5. *That, the Ld. Commissioner of Income Tax (Appeals) has failed to appreciate the fact that the addition disallowance of Rs.14,92,57,500/- made by the AO on account of unexplained expenditure u/s 69C r.w.s. 115BBE of the Income Tax Act, 1961.*
6. *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.

7. *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.

4. From the record, we find that in this case, 1d. CIT(A) in his order has remanded this case back to the file of the Assessing Officer for invoking the newly inserted provision of section 251(1) of the Income Tax Act, 1961 (in short 'the Act'). It is important to note that the assessment order in this case has been passed u/s 144 of the Act.

5. During proceedings before us, the 1d. DR relied on the order of the AO.

6. We have considered the findings given by the authorities below and we find that the action of the Ld. CIT(A) in remanding this case back to the file of the Assessing Officer after invoking the new provision to

section 251(1) (a) of the I.T. Act, 1961 is very much in conformity to the legal provision as per the Income Tax Act. Therefore, the appeal of the Revenue against the CIT(A)'s order of remanding it back to the Assessing Officer is justified. Accordingly, appeal filed by the Revenue is dismissed.

7. In the result, appeal of the Revenue stands dismissed.

Order pronounced on 19.01.2026.

Sd/-

Sd/-

(LALIET KUMAR)
Judicial Member

(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, चंडीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar