

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T. A. No. 109/Asr/2022**  
Assessment Year: 2012-13

Sh. Ajit Singh  
S/o Sh. Ram Chand,  
R/o Vill. Sall Kalan,  
P.O. Banga,  
Teh. Nawanshahar,  
SBS Nagar, 144505  
[PAN: DQWPS 4738C]  
**(Appellant)**

**V.** Income Tax Officer,  
Ward Nawanshahar  
**(Respondent)**

Appellant by : Sh. Jatinder Sharma, CA  
Respondent by : Sh. S. R. Kaushik, CIT-DR

Date of Hearing : 02.03.2023  
Date of Pronouncement : 22.03.2023

**ORDER**

**Per Dr. M. L. Meena, AM:**

The present appeal has been filed by the assessee against the order of the Ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi dated 30.03.2022 in respect of Assessment Year 2012-13.

2. At the outset, the Id. Counsel for the appellant submitted that the Ld. CIT (Appeal) NFAC Delhi, has erred in sustaining the assessment order dated 29.08.2019, passed by Ld. A.O, Ward Nawanshahr, Punjab u/s 144 r.w.s 147 of the Income Tax Act, 1961 in violation of principal of natural justice; that no proper or reasonable opportunity have been afforded to the appellant before completion of appellate proceedings by the Ld. CIT (Appeal) NFAC Delhi and even some of the notices have not been served, and the appellant was prevented by sufficient cause. The Ld. AR contended that the order passed u/s 250 of the I.T Act, 1961 by Ld. CIT (Appeal) NFAC-Delhi thereby sustaining the addition of Rs. 1,91,91,875/- u/s 69A of the Income Tax Act, 1961, is not maintainable since the said amount is deposited in bank account by the appellant out of sale proceeds of agriculture land and agriculture income only which is not chargeable to tax and the addition of Rs. 23,50,194/- of the Income Tax Act, 1961, on account of interest on deposits, is not maintainable, since the said amount is duly disclosed by the appellant in return of income filed in response to notice u/s 148 on dated 03.12.2019 and the appellant has duly deposited the due tax along with applicable interest till the date of filing of return. The Ld. AR filed additional evidence which could not be produced before authorities below because of lack of sufficient opportunity and he pleaded

that the additional evidences are vital document to explain the disputed addition made on account of bank deposit. Accordingly, he requested that the matter may be remanded back to the Ld. CIT(A) to adjudicate afresh after considering the additional evidences and granting sufficient opportunity to the appellant in view of natural justice.

3. The Ld. DR supported the impugned order, however he has no objection to the request of the Ld. AR in restoring the matter to the Ld. CIT(A) for afresh adjudication.

4. We have heard both the sides and perusal of record and the additional evidences filed by the assessee. It is admitted fact on record that the impugned order passed by the Ld. CIT(A) *ex parte* qua the assessee. The Ld. AR contended that the notices were sent on the e-mail and mobile of the previous counsel of the appellant who has not communicated the details of dates of fixation of hearing before the CIT(A). Consequently, the alleged notice mentioned by the CIT(A) were not received by the appellant and he could not attend the proceedings before the CIT(A). Accordingly, the Ld. CIT(A) merely endorsed the finding of the AO without deciding the issue on merits. He merely mentioned that during current appellant proceedings, the appellant never came forward with his explanation to

support the grounds of appeal despite being offered number of opportunities through hearing notices issued by this office.

5. In the present case, we need to appreciate the genuine hardship of the appellants in the proceedings before the Ld. CIT(A), being caused due to non-service of notices issued by the CIT(A) on the email and mobile of previous counsel, may be due to technical irregularities in updating the system. In our view, the additional evidences are vital document to explain the disputed addition made on account of bank deposit, hence same admitted and placed on record.

6. Accordingly, in view of principles of natural justice, we consider it deem fit to remand back the matter to the file of the CIT(A) to adjudicate the issue afresh as per law after considering the submission of the assessee and additional evidences, and after granting adequate opportunity of being heard. No doubt, the appellant shall cooperate in the fresh proceeding before the CIT(A).

7. In the result, appeal of the assessee is allowed for statistical purpose.

*Order pronounced in the open court on 22.03.2023*

**Sd/-**  
**(Anikesh Banerjee)**  
**Judicial Member**

**Sd/-**  
**(Dr. M. L. Meena)**  
**Accountant Member**

\*GP/Sr./P.S.\*

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By Order