

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

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 721/CHD/2023

निर्धारण वर्ष / Assessment Year : 2011-12

Joginder Singh, Near Grudwara Village, Dharmgarh Post Office, Lalru, Derrabassi, Mohali 140501	बनाम	The ITO, Ward 2 (5), Chandigarh
स्थायी लेखा सं./PAN NO: DEKPS1318C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(Virtual Hearing)

निर्धारिती की ओर से/Assessee by : Shri Ajay Kumar Jain, CA
राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, JCIT

सुनवाई की तारीख/Date of Hearing : 11.11.2024
उदघोषणा की तारीख/Date of Pronouncement : 03.12.2024

आदेश/Order

The present appeal has been preferred by the assessee against the order dated 10.02.2023 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [hereinafter referred to as 'CIT(A)'], for the Assessment Year 2011-12.

2. The appeal is time barred by 228 days. The Assessee in this appeal has contested the addition made / confirmed by the Id. CIT(A) of Rs.

37,55,000/- on account of unexplained cash credits in the bank account of the Assessee.

3. At the outset, the Id. Counsel for the Assessee has submitted that the Assessee is an agriculturist and was not aware of the complicated procedure of the income tax proceedings, therefore, he could not participate in the assessment proceedings. That he could not furnish the requisite explanation even before the CIT(A). He has further submitted that there was a delay of 228 days in filing the appeal before this Tribunal as the Assessee had not received the impugned order of the CIT(A). The Id. Counsel of the Assessee has further submitted that even during the period, wife of the Assessee had died and the Assessee was under depression also.

4. The Id. Counsel has further submitted that the aforesaid deposits, in fact, were out of sale consideration of the agricultural land and agriculture income, therefore, this was not the unexplained income of the Assessee. He has requested that in the interests of justice, the Assessee may be given an opportunity to present his case before the Assessing Officer.

5. The Id. DR, on the other hand, relied on the findings of the lower authorities.

6. After considering the rival contentions, the delay in filing the appeal is hereby condoned. Further, considering that the Assessee is an

illiterate person and agriculturist, I am of the view that the Assessee deserves to be given a chance to present his case before the lower authorities. Accordingly, in the interest of justice, the Assessee is given an opportunity to present his case before the Assessing Officer. The impugned order of the CIT(A) is set aside and the matter is restored to the file of the Assessing Officer for de novo assessment. Needless to say that the Assessing Officer will give proper opportunity to the Assessee to present his case and to furnish necessary evidences and details. The Assessee is also directed to present his case before the Assessing Officer as and when called for and will not contribute in unnecessary delay.

7. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced on 03.12.2024.

Sd/-
(SANJAY GARG)
Judicial Member

“आर.के.”

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,

सहायकपंजीकार/ Assistant Registrar