

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

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND SH. UDAYAN DAS GUPTA, JUDICIAL MEMBER**

(Hybrid Hearing)

**I.T.A. No.577/Asr/2024
Assessment Year: 2017-18**

Mr. Charat Singh, Mohalla Duglan-1, Rahon-1 Distt. SBS Nagar, Punjab. [PAN:APNPS5713G] (Appellant)	Vs.	ITO, Nawnawanshahar. (Respondent)
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Appellant by	None
Respondent by	Sh. Manpreet Singh Duggal, Sr. DR

Date of Hearing	26.03.2025
Date of Pronouncement	11.04.2025

ORDER

Per: Udayan Das Gupta, JM

This appeal is filed by the assessee against the order of the Ld. JCIT (A)-1, Jaipur, passed u/s 250 of the Act 61, dated 26/06/2024, which has emanated from the order of the ITO-Ward, Nawanshahar, dated 18/11/2019 passed u/s 143(3) of the Act 61.

Condonation of delay:

2. It is pointed out by the registry that the appeal is belated by 56 days. The assessee has filed an application praying for condonation of delay on the ground that the order of the Ld. CIT (A) dated 26/06/2024, was served through email, on the authorised CA, but since the CA was fully engaged in the return filing and audit work in the months of July and August, the appeal could not be prepared and filed within time because the CA was not conversant with the appeal formalities and subsequently in the month of October, 2024, the said appeal was prepared and filed by a separate counsel . The assessee prays that the delay of 56 days was not intentional and wilful and was due to non-availability of competent persons and the same being unintentional, he prays for condonation of the delay and admission of the appeal for deciding on merits. The Ld. DR has no objection. The delay being not intentional on the part of the assessee the same is condoned and the appeal is taken up for hearing on merits.

3. There is no appearance on behalf of the assessee in spite of repeated calls. No application for adjournments has been filed. However, since it is an *ex parte order*, we proceed to take up the hearing on merits of the case in consultation with the Ld. DR.

4. The brief facts emerging is that the assessee is a salaried employee and has filed return declaring Income of Rs. 4,71,910/-. During scrutiny proceedings it was noticed that there was cash deposit in bank amounting to Rs. 11,00,000/- in Canara Bank account of the assessee, which the assessee explained to have arisen out of agricultural receipts from agricultural lands owned by him.

4.1 In absence of proper documents and *supporting J Forms*, the amount of cash deposited in bank was added back u/s 69A of the Act 61 to the total income of the assessee.

5. In first appeal before the Ld. JCIT (A) – 1, Jaipur, in absence of any representation nor any written submission from the assessee, in response to notices issued on various dates, by the first appellate authority in the ITBA portal and email id provided in the system, the appeal has been dismissed without adjudication on merits.

6. We are of the opinion that the issue of cash deposit in bank account is to be explained with supporting documentary evidences relating to agricultural lands holdings and documentary evidences of agricultural income.

7. As such in the interest of justice , we remand the matter back to the Ld. first appeal authority , to adjudicate the issue on merits of the case after affording proper and reasonable opportunity of being heard to the assessee (*through notice*

to be served as per provisions of section 282 of the Act 61, rwr 127 of IT Rules 62)
and the assessee is also directed to file all necessary evidences in support of his case to explain the source of his cash deposit in bank account to full satisfaction of the appellate authority and to fully cooperate in the appellate proceedings. All contentions and arguments of the assessee are left open.

8. In the result, the appeal of the assessee bearing **ITA No. 577/Asr/2024** is allowed for statistical purposes.

Order pronounced on 11.04.2025 under Rule 34(4) of the Income Tax Appellate Tribunal Rules 1963.

Sd/-

(MANOJ KUMAR AGGARWAL)
Accountant Member

Sd/-

(UDAYAN DAS GUPTA)
Judicial Member

AKV

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