

**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.576/Asr/2024  
Assessment Year: 2012-13**

Mr. Suresh Kumar Kakkar, Mohalla Ghati Mian Sahib Distt. SBS Nagar, Punjab. [PAN:GXWPK5244M] <b>(Appellant)</b>	Vs.	ITO, Nawanshahar.  <b>(Respondent)</b>
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<b>Appellant by</b>	None
<b>Respondent by</b>	Sh. Manpreet Singh Duggal, Sr. DR

<b>Date of Hearing</b>	26.03.2025
<b>Date of Pronouncement</b>	11.04.2025

**ORDER**

**Per: Udayan Das Gupta, JM**

This appeal is filed by the assessee against the order of the Ld. CIT (A), NFAC, Delhi, passed u/s 250 of the Act 61, dated 05/06/2024, which has emanated from the order of the ITO, Ward- Nawanshahar, dated 11/12/2019 passed u/s 143(3) r.w.s. 147/144B of the Act 61.

2. Condonation of delay:

It is pointed out by the registry that the appeal is belated by eighty-one days. The assessee has filed an application praying for condonation of delay on the ground that the order of the Ld. CIT (A) dated 05/06/2024, 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 August and September, the appeal could not be prepared and filed within time because the CA was not conversant with the appeal formalities and subsequently on 24<sup>th</sup> day of the month of October, 2024, the said appeal was prepared and filed by a different counsel. The assessee prays that the delay of 81 (*eighty-one days*) days was not intentional and wilful and was due to non-availability of competent persons and partly also due to late information of earlier CA, 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. On the date of hearing there is no appearance on behalf of the assessee in spite of repeated calls. There is neither any adjournment application on record.

However, since it is an *ex parte order*, passed by the Ld first appellate authority, we proceed to take up the hearing for disposal of the case in consultation with the Ld. DR.

4. The brief facts emerging is that the assessee claiming to be an agriculturist has made investment in purchase of agricultural lands (*along with another person Sri Manvir Singh*) the source of which could not be properly explained to the satisfaction of the AO. Income returned at Rs. 18,190/-, has been assessed at Rs. 30,10,690/- and the addition of Rs.29.92 lakhs has been challenged in appeal before the Ld. first appellate authorities.

5. In first appeal before the Ld. CIT (A) NFAC, the notice of hearing has been duly received by the assessee and adjournment has been sought on various occasions without any proper representation nor any written submission from the assessee, explaining the case.

6. In absence of proper submission to notices issued on various dates, the Ld. CIT (A) has dismissed the appeal without adjudication on merits.

7. We are of the opinion that the issue regarding agricultural income and investment in purchase of agricultural lands (*among other issues*) needs to be explained with evidence on record.

7.1 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 and the assessee is also directed to file all necessary evidences before the appellate authority, in support of his case and to fully cooperate in the appellate proceedings. We have not expressed any opinion on merits of the case and all contentions and arguments of the assessee are left open.

8. In the result, the appeal of the assessee bearing **ITA No. 576/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