

IN THE INCOME TAX APPELLATE TRIBUNAL
'DB' BENCH, AMRITSAR

HEARING THROUGH HYBRID MODE

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND
HON'BLE SHRI UDAYAN DAS GUPTA, JM

आयकरअपील सं. / ITA No.609 /ASR/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

Shri Sherwani Ishtiaq Ahmed Lane No.5, Canal Avenue, Near Holy Faith School, Rawalpura, Sanat Nagar S.O. Srinagar. 190005.	बनाम/ Vs.	ITO-Ward No 3(5) Baramulla Srinagar.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AKFPA-2376-Q		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Bashir Ahmad Lone (CA) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Rajiv Wadhwa (Addl.CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	22-04-2025
घोषणाकीतारीख / Date of Pronouncement	:	01-05-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order of Ld Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 06-09-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment* basis u/s. 147 r.w.s. 144 of the Act on 13-12-2019. The sole grievance of the assessee is confirmation of addition of Rs.19.60 Lacs. Having heard rival submissions and upon perusal of case records, the appeal is

disposed-off as under. The registry has noted delay of 6 days in the appeal which stand condoned.

2. The assessment has been framed on *best judgment basis*. The Ld. CIT(A) did not admit the appeal for want of condonation of delay. The assessment order was passed on 13-12-2019 whereas the first appeal was filed on 15-12-2021. Aggrieved, the assessee is in further appeal before us. The Ld. AR has pleaded for adjudication of appeal on merits which has been opposed by the revenue.

3. Keeping in mind the principles of natural justice and considering the possibility of communication gaps during faceless regime, we deem it fit to afford another opportunity of hearing to the assessee to substantiate its case before Ld. AO. Further, the substantial delay fall in lockdown situation arising out of Covid-19 pandemic and therefore, the delay in first appeal should have been condoned. Nevertheless, the impugned order is set aside and the matter is restored back to the file of Ld. AO for *de novo* assessment after affording reasonable opportunity of hearing to the assessee. The assessee is directed to plead and prove its case forthwith.

4. The appeal stand allowed for statistical purposes.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य /ACCOUNTANT MEMBER

Dated: 01-05-2025

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AMRITSAR