

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

**(HYBRID COURT)**

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

**I.T.A. No. 298/Asr/2024**  
Assessment Year: 2017-18

Sh. Bhusan Kumar,  
N.G. Road, Near Nawan  
Zamna News, Jalandhar  
Punjab 144001

[PAN: ATZPK 4864E]

**(Appellant)**

Vs.

Income Tax Officer,  
Ward 3(1), Jalandhar

**(Respondent)**

Appellant by	:	None
Respondent by	:	Sh. Rajiv Wadhwa, Sr. D. R.
Date of Hearing	:	21.04.2025
Date of Pronouncement	:	21.05.2025

**ORDER**

**Per Udayan Dasgupta, J.M.:**

This appeal is filed by the assessee against the order of Id. CIT (A) National Faceless Appeal Centre (NFAC), Delhi dated 03.01.2024 passed u/s 250(6) of the Income Tax Act, 1961 which has emanated from the order of the Income Tax Officer, Ward 3(1), Jalandhar dated 27.12.2019 passed u/s 143(3) of the I. T. Act, 1961.

2. **Condonation of delay:-** It is pointed out by the registry that the appeal is belated by 67 days. The assessee has filed an application for condonation of delay where it is submitted that the counsel of the assessee *Vishwa Mitter Arora, C.A.* expired on 31<sup>st</sup> December, 2023. Since, he was handling the case before the Id. first appellate authority, the matter could not be represented properly because of the death of his counsel and the appellate order passed on 3<sup>rd</sup> January, 2024 was not received by the assessee and the assessee was unaware of the existence of any such order. Later on the matter has been handed over to his son *Raghav Arora, C.A.* who has filed this appeal before the Tribunal and he took some time to search out the old papers and filed this appeal which belatedly filed by 67 days. As such, he prays that the delay may be condoned and the appeal is admitted to be heard on merits.

3. The Id. D.R. has no objection.

4. Considering the reasons stated by the assessee and in absence of any intentional neglect on the part of the assessee, we condone the delay and admit the appeal to be heard on merits.

5. The grounds of appeal taken by the assessee in form 36 are as follows:

“1. *The worthy Income Tax Officer erred in completing the assessment by making an addition u/s 69A of Rs.993500/- against the facts and circumstances of the case.*

2. *The worthy Income Tax Officer erred in initiative penalty proceeding u/s 271AAC of the Income Tax Act.*
3. *The assessee reserves the right of made any addition, alteration or withdrawal of any grounds of appeal before the completion of hearing.”*

6. The Id. AR submits that the assessee is a dealer of foreign liquor and wines carrying on business under licence issued by the State Government Excise Authorities. During the demonetization period, cash has been deposited in the bank account of the assessee amounting to Rs.60.79 lacs in Punjab & Sindh Bank, Jalandhar, out of which Rs.37.93 lacs was deposited in SBN (*Specified Bank Notes*). The availability of cash as per cash book balance as on 8<sup>th</sup> November, 2016 was Rs.28 lacs. The remaining balance of Rs.9.93 lacs, being unexplained, was added back to the total income u/s 69A of the Act, as unexplained money.

7. The matter was carried in appeal before the Id. first appellate authority which has been dismissed in absence of any response to various notices issued on different dates of hearing.

8. Now, the assessee is before the Tribunal on various grounds contained in memo of appeal. The Id. AR of the assessee submits that no notices of hearing has been received by the assessee in the e-mail id stated in Form No. 35, as a result of which proper submissions and explanations could not be filed.

9. The Id. DR has no objection if the matter is set aside back to the files of the Id. CIT(A) for fresh adjudication.

10. We find that the Id. first appellate authority has not adjudicated the appeal on the merits of the case and has not adjudicated on the grounds contained in Form 35 and it is also not ascertainable whether the notices has been issued in the e-mail id contained in Form 35 or not. As such, in the interest of justice, we remand the matter back to the files of the Id. first appellate authority to adjudicate the issues contained in Form No. 35 on merits after allowing a proper and reasonable opportunity of being heard to the assessee (*and notices to be issued as per provisions of section 282 of the Act (read with rule 127 of the I.T. Rules.)*). We have not expressed any opinion on merits.

11. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 21.05.2025.

**Sd/-**  
**(Manoj Kumar Aggarwal)**  
**Accountant Member**

**Sd/-**  
**(Udayan Dasgupta)**  
**Judicial Member**

*\*GP/Sr.PS\**

Copy of the order forwarded to:

- (1)The Appellant:
- (2) The Respondent:
- (3) The CIT concerned

(4) The Sr. DR, I.T.A.T

True Copy  
By Order