

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

HYBRID HEARING

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

आयकरअपीलसं./ ITA No. 55/ASR/2025
(निर्धारण वर्ष / Assessment Year: 2017-18)

Sudesh Kumar Verma C/o Sh. P.N. Arora (Advocate) 3 rd Floor, SRK Mall 14-Kennedy Avenue Mall Road Amritsar – 143001	बनाम/ Vs.	ITO Ward 1 J&K 180012
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AMLPV-9413-F		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri P.N. Arora (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Charan Dass – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	01-07-2025
घोषणाकीतारीख / Date of Pronouncement	:	03 -07-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order of Ld Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 08.12.2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment basis* u/s. 144 of the Act on 25.12.2019. The registry has noted delay of 396 days, the condonation of which has been sought by Ld. AR on the strength of condonation petition which is

accompanied by an affidavit of the assessee. It has been stated that the assessee was not aware of the impugned order and the order was never served on the assessee. Upon perusal of these documents, we find that sufficient cause has been established by the assessee to explain the delay. Accordingly, we admit the appeal and proceed for adjudication of the same.

2. In the assessment order, Ld. AO has assessed income at Rs.27.08 Lacs for want of any representation from the assessee. The assessment was confirmed by Ld. CIT(A) for the same very reasons. Aggrieved, the assessee is in further appeal before us.

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. Accordingly, the impugned order is set aside and the assessment is restored back to the file of Ld. AO for de novo assessment with a direction to the assessee to plead and prove its case.

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)
ACCOUNTANT MEMBER

Dated: 03 -07-2025

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