

**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. 699/Asr/2024
Assessment Year: 2019-20

Iqbal Kaur C/o Sachin K Malhotra
Advocate, Malhotrasa Office,
Phagwara Road, Hoshiarpur
Punjab 146001

[PAN: CWSPK 7552H]

(Appellant)

Vs.

Income Tax Officer,
Ward, Hoshiarpur

(Respondent)

Appellant by	:	Sh. P. N. Arora, Adv.
Respondent by	:	Sh. Charan Dass, Sr. D. R.
Date of Hearing	:	09.07.2025
Date of Pronouncement	:	07.08.2025

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. CIT(A) NFAC, Delhi dated 26.08.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the NFAC, Assessment Unit passed u/s 147 r.w.s. 144 of the Act, dated 29.12.2023.

3. **Condonation of delay:** It is pointed out by the registry that the appeal is filed belatedly *by 58 (fifty eight) days*. The assessee has filed an application requesting for condonation of delay along with an affidavit stating that the assessee herself was out of the country and she has returned on 22nd Nov., 2024 and after contacting her lawyer, she has filed the appeal on 23rd Dec., 2024 against CIT(A) order dated 26.08.2024 which is belated by 58 days. In support of her statement she has filed copies of her passport and prayed for condonation of delay on the ground that she was not aware of the disposal of the appeal by the first appellate authority, because all information has been delivered to the e-mail address of her chartered accountant and she has never been informed about the outcome of the appeal.

4. The Id. DR has no objection. Considering the submissions of the assessee, we find that the delay in filing this appeal is not willful and there is no neglect on the part of the assessee. As such, we condone the delay and admit the appeal to be heard on merits.

5. Grounds of appeal taken by the assessee in Form No. 36 are as follows:

"1. That the CIT(A) failed to provide the opportunity of being heard before deciding the appeal, because assessee has filed an adjournment on 31/07/2024 and after that no notice for fixation of appeal has been received by the assessee for fixing the hearing on 16/08/2024 or afterwards and case was decided, so the CIT(A) failed to give proper opportunity before deciding the appeal which is bad in law so the order

passed by CIT(A) may please be quashed and demand created may be reduced to nil.

2. *That the addition of Rs 2088150/-made by A.O and sustained by CIT(A) is against the provisions of law specially when all the details of credit in bank account is from the explained sources and apparent from bank account itself, so the addition made by A.O sustained by CIT (A) is bad in law and the order passed by CIT(A) may please be quashed and demand created may be reduced to nil.*
3. *That the order passed U/s 144 of Income by A.O and sustained by CIT (A) is bad in law, because if the A.O has any doubt about the credits in the bank account same can be verified from the bank itself. But A.O just on the basis of surmises and conjectures made the addition of Rs 2088150/-which is bad in law, so the order passed and sustained is bad in law and should be quashed.*
4. *That the assessee seeks the permission to alter, add or amend any of the grounds of appeal.”*

6. Brief facts emerging from record are that the assessee has credit entries in bank account, which has been utilized for purchase of foreign currency for remittance abroad, amounting to *Rs.21.32 lacs*. Since, no return was available on record, proceedings were initiated u/s 147 after following due procedure as per provisions of the Act and notice u/s 148 was issued on 31.03.2023 and in absence of any compliance to various notices issued from the department, the total income has been assessed at *Rs.22 lacs*.

7. The matter carried in appeal before the ld. first appellate authority, has been dismissed for non compliance on the part of the assessee, to various notices issued

from the appellate office. It is seen from the appellate order that on 19.07.2024, request for adjournment has been made by the assessee through online portal, but thereafter, there has not been any compliance or response.

8. Now, the assessee is in appeal before the Tribunal on the grounds contained in the memorandum of appeal. The ld. AR of the assessee filed a small paper book containing copies of bank statements of the assessee, along with bankers certificate of F.D., copy of Form 26AS and a sworn affidavit of the assessee stating that the details of funds that are transferred (*remitted abroad*) has been sent through the bank account of the assessee (*A/c No. xxxxx42694 in State Bank of India, branch Tanda Urmar, Distt. Hoshiarpur*) and the funds that has been credited in the above bank account are out of maturity proceeds of old fixed deposits and he submitted that the entire amount of *Rs.22 lacs* as pointed out by the AO in the assessment order stands explained by corresponding entries in the bank statement and the amount has been remitted abroad for the purpose of her children's education. As such, he prayed for deletion of the addition on the basis of banker's certificate.

9. The ld. DR relied on the order of the ld. CIT(A).

10. We have considered this submission and the documentary evidences produced before us and we find that this document was never produced before the ld. CIT(A) and the Assessing Officer never had the opportunity to examine this document. It is

also seen that there has not been any representation before the AO and also before the Id. CIT(A) and the ex-parte order has been passed at both stages.

11. As such, considering the facts of the case, we remand this matter back to the files of the Assessing Officer to look into the fresh evidences filed by the assessee as explanation of her bank deposits and thereafter to pass a fresh assessment order after allowing reasonable opportunity of being heard to the assessee. The assessee is also directed to file bank certificates, bank statements and all other necessary documents to explain her case and to fully cooperate in the fresh assessment proceedings.

12. Assessee to be allowed reasonable opportunity of being heard.

13. We have not expressed any opinion on the merits of the case.

14. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 07.08.2025.

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