

**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**

**आयकर अपीलसं./ ITA No. 243/ASR/2024**  
**(निर्धारणवर्ष / AssessmentYear: 2017-18)**

<b>Shri Arif Hussain Wani</b> Prop. of Alamdar Trading Company Pallar Budgam Near DC Office, Jammu and Kashmir 190006.	<b>बनाम/ Vs.</b>	<b>ITO</b> Ward 1 Srinagar.190001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AAUPW-0284-A</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Adjournment Application
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Sh. Charan Dass(Addl. CIT) – Ld. Sr DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	16-07-2025
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	07-08-2025

**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 21-09-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 27-12-2019. The registry has noted delay of 144 days in the appeal, the condonation of which has been sought by the assessee on the strength of condonation petition. The Ld. Sr. DR pleaded for dismissal of the appeal. In the assessment order, Ld.

AO assessed income at Rs.151.78 Lacs as against returned income of Rs.4.46 Lacs. The assessee failed to file complete details before Ld. AO. The Ld. CIT(A) confirmed the assessment for want of any representation from the assessee. Aggrieved, the assessee is in further appeal before us.

2. Keeping in mind the principles of natural justice and considering the possibility of communication gaps during faceless regime, we admit the appeal and deem it fit to afford another opportunity of hearing to the assessee to substantiate its case before Ld. CIT(A). Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for *de novo* adjudication by way of speaking order with a direction to the assessee to plead and prove its case forthwith.

3. 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: 07-08-2025

**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

