

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

1. आयकर अपील सं. / ITA No.149/ASR/2025
(निर्धारण वर्ष / Assessment Year: 2016-17)

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2. आयकर अपील सं. / ITA No.150/ASR/2025
(निर्धारण वर्ष / Assessment Year: 2016-17)

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3. आयकर अपील सं. / ITA No.151/ASR/2025
(निर्धारण वर्ष / Assessment Year: 2016-17)

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4. आयकर अपील सं. / ITA No.152/ASR/2025
(निर्धारण वर्ष / Assessment Year: 2016-17)

M/s Soofi Tyre Palace (Partner Sajad Ahmad Sofi) Anantnag, J&K 192 101	बनाम/ Vs.	ITO Ward Udampur Jammu and Kashmir.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ADLFS-7057-K		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Mohd Iqbal Untoo (CA) – Ld.AR
प्रत्यर्थीकीओरसे/ Respondentby	:	Sh. Charan Dass (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	17-07-2025
घोषणाकीतारीख / Date of Pronouncement	:	07-08-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid quantum appeal as well as penalty appeals by assessee arises out of separate orders of first appellate authority. ITA

No.149/Asr/2025 is quantum appeal against the order passed by Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 17-12-2024 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 30-01-2024. In the assessment order, Ld. AO estimated income of 8% of total bank credits for want of any explanation from the assessee. The Ld. CIT(A) confirmed the assessment for want of condonation of delay of 78 days. Aggrieved, the assessee is in further appeal before us. The Ld. AR has made a prayer for disposal of appeal on merits and stated that the assessee is in a position to plead and prove its case if another opportunity is granted to the assessee before lower authorities. The Ld. Sr. DR has pleaded for dismissal of the appeal.

2. We are of the considered opinion that the delay of 78 days could have been condoned by Ld. CIT(A). Nevertheless, we condone the delay and restore the appeal back to the file of Ld. CIT(A) for adjudication on merits with a direction to the assessee to plead and prove its case forthwith. The appeal stand allowed for statistical purposes.

3. The other three appeals assails levy of consequential penalties u/s 271(1)(b), 271B and 271F. Since quantum appeal has already been restored back by us to the file of Ld. CIT(A) and the impugned orders are *ex parte* orders, these appeals also stand restored back to Ld. CIT(A) for fresh adjudication with a direction to the assessee to plead and prove its case forthwith.

4. All the appeals 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

ITAT AMRITSAR