

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. 143/ASR/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

Shri Gurpreet Singh S/o Shri Nishabar Singh Village Rangana, Distt. Shamli (UP)	बनाम/ Vs.	ITO-Ward 1 Moga
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. DINPS-0279-B		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Prem Parkash Aggarwal & Shri Ashish Aggarwal (Advocates) – Ld. ARs
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Abhishek Pal Garg (CIT) – Ld. 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 appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 28-06-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment basis* u/s. 144 r.w.s. 147 of the Act on 14-12-2019. The registry has noted delay of 565 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of condonation petition which is accompanied by medical certificate. The

assessee-in-person was also present in court and stated that he being an agriculturalist was not aware about income tax proceedings. The Ld. AR stated that the assessee is in a position to substantiate its claim if another opportunity of hearing is granted to the assessee to plead and prove its case before lower authorities. The Ld. CIT-DR, on the other hand, pleaded for dismissal of the appeal.

2. In the assessment order, Ld. AO made addition of cash deposit of Rs.116.05 Lacs for want of any representation from the assessee. The Ld. CIT(A) confirmed the assessment for the same very reasons. Aggrieved, the assessee is in further appeal before us.

3. Keeping in mind the guiding principles laid down by Hon'ble Supreme Court in the case of **N. Balakrishnan vs. M. Krishnamurthy (7 SCC 123)**, we admit the appeal. Further, accepting the prayer of Ld. AR, we set aside the impugned order and restore the appeal 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.

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: 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