

**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. 83/Asr/2025
Assessment Year: 2012-13

Rajbir Singh
S/o Sh. Ajit Singh Patti
Akalpur, VPO Malsian
Teh. Shahkot, Jalandhar
144701, Punjab

Vs.

Income Tax Officer,
Ward, Nakodar

[PAN: CVSPS 1632M]
(Appellant)

(Respondent)

Appellant by : Sh. Sudhir Sehgal, A.R.
Respondent by : Sh. Charan Dass, Sr. D. R.
Date of Hearing : 24.07.2025
Date of Pronouncement : 31.07.2025

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. CIT(A) NFAC, Delhi dated 03.12.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the AO, Ward, Nakodar passed u/s 144/147 of the Act, 1961 dated 25.11.2019.

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

- “1. That the order of the Ld. CIT(A) is against law and facts of the case on the file.*
- 2. That the Ld. CIT(A) gravely erred In passing the appellate order without giving a proper opportunity of being heard.*
- 3. That the Ld. CIT(A) has gravely erred In sustaining the addition of Rs. 50,07,000/- in respect of deposits in bank account without considering the proper facts of the case and without observing the principles of natural justice Ignoring the assessee is an agriculturist and the bank deposits were made out of agricultural proceeds.*
- 4. That the case was wrongly reopened under Section 147 of Income Tax Act, 1961 and is time barred.*
- 5. That the appellant begs to add or amend any ground of appeal before the appeal is heard and disposed off.”*

3. Brief facts emerging from records are that the assessee is an agriculturist and derives income from agriculture, sale of milk and livestock and has not filed any return of income. The case of the assessee was reopened u/s 147 on the information that cash deposits to the tune of *Rs.50.07 lacs* has been made in his bank account. In absence of any return and due to total non compliance on the part of the assessee to various notices issued by the department, the assessment has been completed on a total income of *Rs.51.07 lacs*. The first appellate authority has sustained the said addition on account of non appearance and no response on the part of the assessee to various notices issued on at least five different dates. Thereafter, the addition has

been sustained in absence of any evidence regarding the agricultural income or any other source of income as submitted by the assessee in his grounds of appeal.

4. In course of appeal, the Id. AR of the assessee submitted that during the last leg of the assessment proceedings, advocate *Mr. Shakti Takiar* was appointed as the counsel of the assessee but he could not file any submissions before the Ld. AO due to non-availability of the requisite information with the counsel. Later in Form-35 dated 24.12.2019 the email id mentioned was Adv.Taklar@rediffmail.com and Indiataxx4@rediffmail.com which belonged to *Mr. Shakti Takiar* and the intimations of the appellant proceedings were being done on this email but the counsel did not inform the assessee about the proceedings.

5. He also submitted an affidavit filed by *Mr. Shakti Takiar*, Adv. dated 15.07.2025 where he has stated that while filing the first para in Form No. 35, e-mail id. mentioned belongs to him as Adv.Taklar@rediffmail.com and Indiataxx4@rediffmail.com and during the appellate proceedings, notices were sent to his *e-mail id* but the same could not be replied because all the mails delivered in the spam folder and he did not check the spam and was not able to communicate the same which resulted in this non-compliance.

6. As such, the Id. AR prayed that another opportunity may please be allowed to the assessee for proper adjudication of the matter so that the grounds of appeal may be disposed of on merits of the case after consideration of all documentary evidences.

7. The Id. DR relied on the order of the Id. CIT(A) but has no objection if the matter is remanded back to the files of the first appellate authority for adjudication on the merits of the case.

8. We have heard the rival submissions and considered the materials on record and we find that the Id. CIT(A) has not decided the grounds of appeal on merits of the case in absence of any documentary evidences or any submissions before him. During the proceedings before the Tribunal the assessee has filed a paper book containing various documentary evidences evidencing sale of agricultural produce (J-Form), copy of lease deed evidencing agricultural holdings, Jamabandi, evidence of sale of livestock, ledger A/c and certificates of Agents of the grain market evidencing payments, copies of bank statement, and other particulars, explaining source of cash deposits in bank A/c by the assessee. We also consider the affidavit filed by the advocate *Mr. Shakti Takiar* and in the interest of justice, we find that in the instant case, the matter is to be set aside back to the A.O. for verification of documentary evidence, and we also direct the assessee to furnish all documentary evidences and

submissions in support of his contention and to explain the source of cash deposits in his bank before the A.O., and the matter is set aside for fresh assessment.

9. The assessee will be allowed reasonable opportunity of being heard.
10. We have not expressed any opinion on merits and all legal grounds taken by the assessee are kept open.
11. 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 31.07.2025.

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