

**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. 65/Asr/2024**  
Assessment Year: 2011-12

Vikas Saxena,  
49/B, Nehru Nagar,  
Ward North Civil Lines,  
Madhya Pradesh-482001

[PAN: AWZPS 0627G]

**(Appellant)**

Vs.

Income Tax Officer,  
Ward 3(3), Srinagar

**(Respondent)**

Appellant by	:	Sh. Sudhir Sehgal, A.R.
Respondent by	:	Sh. Charan Dass, Sr. D.R.
Date of Hearing	:	04.08.2025
Date of Pronouncement	:	18.08.2025

**ORDER**

**Per Udayan Dasgupta, J.M.:**

This appeal is filed by the assessee against the order of the Id. CIT (A) NFAC, Delhi dated 22.12.2023 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the AO, Ward-3(3), Srinagar passed u/s 144/147 of the Act, 1961 dated 07.12.2018.

2. The assessee has taken four grounds of appeal and the main issue raised by the assessee is that the appeal has been dismissed without hearing and without adjudicating the grounds of appeal contained in Form-35, on merits of the case by sustaining an addition of *Rs.22.20 lacs* on account of cash deposit in bank account.

3. In course of hearing, the Id. AR of the assessee filed a short paper book and submitted that notice of hearing has never been issued in the proper e-mail id stated in Form No. 35 as [caasharieshvora@gmail.com](mailto:caasharieshvora@gmail.com). He pointed out that the notice has been issued in a different e-mail id under the name of [saxena785@gmail.com](mailto:saxena785@gmail.com). He further submitted that the assessee is medical officer and an ex-employee of *Central Reserve Police Force* and is mainly posted at different borders of the country and it was not possible for the assessee to have access over his email id and as such he has to rely fully and wholly on his appointed counsel and that is the reason why the *email id* of the counsel was mentioned in Form No. 35. But in absence of any notices on the said email id, proper representation could not be made.

4. He further submitted that the assessee and his mother was the holder of a joint bank account with SBI (A/c No. xxxxx13690) and the sale proceeds of two properties were received by mother of the assessee which has been deposited in the said bank account and in support of his contention he has filed copies of registered sale deeds

by which such sales has been effected as proof of source of cash deposited in bank A/c.

5. He further submitted that the source of cash deposit is fully explainable and evidenced and has prayed for an opportunity of hearing. We find that the documentary evidences now submitted before us has not been examined by the A.O. and the said document needs to be verified and enquired upon.

6. As such, we are of the opinion that the matter should go back to the Assessing Officer for proper verification and necessary enquiries of all the documentary evidences that has been filed now and as such we set aside the matter back to the A.O. for fresh assessment.

7. We also direct the assessee to file all evidences before the A.O. to fully cooperate an assessment proceeding.

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

9. The assessee to be allowed reasonable opportunity of being heard.

10. 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 18.08.2025

**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