

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.**

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND
SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
(Hybrid Hearing)**

**I.T.A. No. 362/Asr/2023
Assessment Year: 2012-13**

Rajwant Kaur Sarao, 948, Housing Board Colony, C. Block, Ranjit Avenue Amritsar. [PAN:-CDKPS6822F] (Appellant)	Vs.	ITO, Ward 5(4), Amritsar. (Respondent)
---	-----	---

Appellant by	Sh. Rohan Mehra, AR.
Respondent by	Sh. Charan Dass, Sr. DR

Date of Hearing	16.07.2025
Date of Pronouncement	18.08.2025

ORDER

Per: Udayan Dasgupta, J.M.:

This appeal is filed by assessee against order of Ld. CIT (A), NFAC, Delhi, passed u/s 250 of the Act 1961, dated 27.10.2023 which has emanated from the order of the AO, Ward-5(4), Amritsar dated 21/10/2019, passed u/s 143(3) r.w.s. 147 of the Act.

2. There are six grounds of appeal taken by the assessee and the relevant issue agitated by the assessee is that during the course of hearing of appeal before the ld. first appellate authority, the written submissions filed on 24.10.2023 explaining the source of cash deposited in bank account has never been taken into cognizance and

the said submissions has never been considered for the purpose of adjudication of appeal.

2.1 In course of hearing before the tribunal the ld. AR of the assessee filed a short paper book containing *funds flow statement of the assessee*, copies of affidavit of Jagmohan Singh (*son of the assessee*), affidavit of Sh. Avtar Singh (*the buyer of the land*) and copy of agreement of land sold alongwith the copy of sale deed of land and other documentary evidences and submitted that all these documentary evidences has been filed before the first appellate authority alongwith the submissions explaining the source of cash deposited in bank.

2.2 He further stated that as evidence of such submissions the *acknowledgment receipts* is also placed in the paper book which is filed on 24.10.2023 and the ld. CIT(A) has passed the appellate order on 27.10.2023 without considering the said materials available before him. The ld. AR of the assessee states that the appeal order has been passed without considering the submissions, which is violation of principles of natural justice and as such, he prays that an opportunity may be allowed, and the matter may be remanded back to the ld. CIT(A) for fresh adjudication.

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

4. We have considered the materials on record and the rival submissions and are of the opinion that documentary evidences and written submissions has been filed by the assessee before the first appellate authority but somehow the same has not been considered (*may be due to technical glitches*). As such, we remand the matter back to the file of the ld. first appellate authority to consider the submission of the assessee and adjudicate on all the grounds contained in the memorandum of appeal in Form 35 on merits of the case. The assessee to be allowed reasonable opportunity of being heard, and the assessee is directed to file all evidences relied upon by him.

5. We have not expressed any opinion on merits.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 18.08.2025 under Rule 34(4) of the Income Tax Appellate Tribunal Rules 1963.

Sd/-

(MANOJ KUMAR AGGARWAL)
Accountant Member

Sd/-

(UDAYAN DASGUPTA)
Judicial Member

AKV

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy
By order

