

**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. 346Asr/2023  
Assessment Year: 2012-13**

Mohd. Shabir Mir, Chinkral Mohalla, Habba Kadal Srinagar, J & K. [PAN:-BINPM2579J] <b>(Appellant)</b>	Vs.	ITO, Ward,1, Srinagar.  <b>(Respondent)</b>
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<b>Appellant by</b>	None (Adjournment Application)
<b>Respondent by</b>	Sh. Charan Dass, Sr. DR

<b>Date of Hearing</b>	15.07.2025
<b>Date of Pronouncement</b>	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 21.09.2023 which has emanated from the order of the AO, Ward-3(2), dated 01/12/2019, passed u/s 144/147 of the Act.

2. There are six grounds taken by the assessee but all of them pertaining to one single issue of cash deposit in bank amounting to Rs.29.14 lakhs and the main

contention of the assessee is in relation to non-availability of proper opportunity to explain the source of cash deposit.

3. The brief facts emerging from record are that the assessee has deposited cash amounting to Rs.29.14 lakhs (*twenty nine lakh fourteen thousand*) in his bank accounts maintained with *J & K Bank, Srinagar*, and in absence of any explanation or any response to notice u/s 133(6) of the Act, re-assessment proceedings has been initiated by issue of notice u/s 148 dated 11.07.2019. In response to such notice neither any return of income nor any explanation has been filed by the assessee, regarding the source of cash deposited in bank account. As such the same has been treated as unexplained investment made by the assessee and the assessment was completed ex parte on a total income of *Rs.29.39 lakhs*.

4. The matter was carried in appeal before the first appellate authority and in absence of any submissions or reply filed by the assessee to notice issued on various dates through ITBA portal, the Id. CIT(A) has dismissed the appeal without adjudicating on merits of case in absence of explanation or material before him.

5. Now the matter is before the tribunal on the ground contained in form 36.

6. In course of appeal proceedings before the tribunal the Id. AR of the assessee prayed for adjournment, but we find that no notice of hearing has been received by the assessee from the office of the Id. CIT(A) and it is also evident from para 5.1 of

the appellate order that all notices has been issued through ITBA portal, and no notice has been issued in the e-mail ID contained in form 35. As such, we dispose of the appeal on the basis of SOF contained in the memo of appeal.

6.1 It is also observed that the assessee is engaged in the business of trading of *Kiryana goods (groceries)* and maintains his bank a/c at *J & K bank* through which business transactions of *Kiryana goods* are carried out. As per SOF it is the claim of the assessee that the entire cash deposited in the said bank account is out of regular sale proceeds of his *Kiryana business* which are also claimed to be supported by documentary evidences.

7. The ld. DR relied on the order of the ld. CIT(A), but has no objection if the matter is remanded back.

8. We have perused the materials and we find that the order has been passed ex parte by the ld. CIT(A), without proper service of notice in the e-mail id as provided. As such, we are of the opinion that it will meet the ends of justice, if the matter is remanded back to the file of the ld. CIT(A) for adjudication on the grounds of appeal contained in form 35 on merits, after allowing proper opportunity of being heard. The assessee is also directed to submit all documentary evidences and to fully cooperate with the first appellate authority.

8.1 The assessee will be allowed reasonable opportunity of being heard.

8.2 We have not expressed any opinion on merits and all issues are kept open.

9. 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

