

**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. 301/Asr/2024
Assessment Year: 2012-13

Kulbir Singh S/o Surjit Singh
H. No. 38, Punjab Trading Co.,
Gali Master Wali, New Sabji
Mandi, Tarn Taran 143401

[PAN: ATZPS 5891F]

(Appellant)

Vs.

Income Tax Officer,
Ward 1, Tarn Taran

(Respondent)

Appellant by	:	None
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 ld. CIT (A) NFAC, Delhi dated 22.03.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the AO, Ward 1, Tarn Taran passed u/s 147 r.w.s. 144 of the Act, 1961 dated 14.12.2019.

2. On the date of hearing, there was no representation by the assessee or his Id. AR. The Id. AR Mr. Ashwani Kalia, C.A. has filed an application requesting for withdrawal of his power-of-attorney expressing his unwillingness to represent the assessee. Considering the grounds of appeal and the issues involved, we proceed to disposed of this appeal on merits after hearing the Id. D.R.

3. The assessee has taken five grounds of appeal in Form No. 36 challenging the addition of *Rs.66.28 lacs* made by the AO on account of cash deposited in bank account. We also find that the ground no. 1 relates to the objection of the assessee that no proper opportunity of hearing has been granted by the AO, and the Id. CIT(A) has also disposed of the appeal without considering the written submission and documentary evidences filed by the assessee.

4. We have considered the appellate order and we find that the assessee is a partner in the firm *M/s Punjab Trading Company* which is engaged in the business of food grains (as agents) and we also find that on account of some medical issues, the assessee was under the constant medical treatment (*as stated in the appellate order*) and the assessee was not able to represent the matter explaining his case. We also find from *para 6 of the appeal order* that the appellant has stated in his memorandum of appeal (Form 35) that documentary evidences in the form of cash book, bank statement, revenue records and other particulars are being produced and has prayed

for admission of the same under *rule 46A of the I.T. Rules, 1962*. But it has been observed by the Id. first appellate authority that the documents are not uploaded in the online portal (may be because of technical glitches), the said documents are not available with the Id. first appellate authority without which it was not possible for adjudication of the appeal on merits.

5. The Id. DR has no objection if the matter is set aside back to the files of the Id. CIT(A).

6. We have considered the materials on record and in our opinion, interest of justice will be served if the matter is remanded back to the files of the Id. first appellate authority for adjudication on the grounds contained in Form No. 35 on merits of the case and the assessee is directed to file all documentary evidences to explain the source of cash deposit in bank account and file all necessary submissions in support of his contention and to fully cooperate in appellate proceedings.

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

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

9. 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