

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, 'DB': AMRITSAR**

**BEFORE SHRI UDAYAN DAS GUPTA, JUDICIAL MEMBER**

**AND**

**SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.414/ASR/2024  
[Assessment Year: 2013-14]**

Amandip Singh, C/o-CA Ashwani Kalia, 237, Basant Avenue, Maqbool Road, Amritsar, Punjab-143001	Vs	Income Tax Officer, Ward-1, Taran Taran, Punjab-143401
<b>PAN-EBNPS9539A</b>		
Appellant		Respondent

Appellant by	Shri Ashwani Kalia, CA
Respondent by	Shri Charan Dass, Sr. DR

<b>Date of Hearing</b>	<b>27.05.2025</b>
<b>Date of Pronouncement</b>	<b>22.08.2025</b>

**ORDER**

**PER BRAJESH KUMAR SINGH, AM,**

This appeal by the assessee is directed against the order of National Faceless Appeal Centre (NFAC)/learned Commissioner of Income Tax (Appeals), Delhi (hereinafter referred to 'ld. CIT(A)') dated 20.11.2023 pertaining to Assessment Year 2013-14, arising out of rectification order u/s 154 r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') dated 14.07.2022.

2. There is a delay of 183 days in filing the appeal before us. The assessee has filed a condonation application, which is reproduced as under:-

*“Regarding:*

*Application for condonation of delay in the filing of appeal in the case of Amandip Singh, S/o Kashmir Singh, H.NO.92, Near Nehar, Village Uboke (Baik) Patti, Distt Tarn Taran*

*PAN : EBNPS9539A - Assessment Year 2013-14*

*This is to bring to your honor's kind notice the following facts for consideration with a request to condone the delay in the filing of appeal against the order of CIT(A):-*

- 1. That order u/s 250 was passed by the Id.CIT(A) vide his order dated 20.11.2023 DIN & Order No. ITBA/NFAC/S/250/2023-24/1058084002(1).*
- 2. That the Id.CIT(A) framed the order u/s 250 ex-parte dismissing the appeal of the assessee without giving any opportunity to the assessee.*
- 3. The Id.CIT(A) had issued only one deficiency letter dated 12.9.2023 requiring the assessee to submit explanation for the appeal having been filed beyond time and the file application for condonation of delay.*
- 4. That the assessee did not receive the said deficiency letter as the same was not sent by Id.CIT(A) on the email address given in Form No.35 but on some other email as a result the said letter was not received by the assessee.*
- 5. That due to non receipt of deficiency notice the assessee could not file reply to the same and Id.CIT(A) framed the order ex parte dismissing the appeal on the ground that the assessee did not explain the reasons for the delay in the filing of appeal and did not make any request for the condonation of delay in the filing of appeal.*
- 6. That ex-parte order passed by CIT(A) u/s 250 was also not received by the assessee as the same was also sent by the CIT(A) on some other email and not on the email given by the assessee on Form No.35. The appellant on Form No.35 had given the following email and postal address:-*

*Email Id: [Jksood90@gmail.com](mailto:Jksood90@gmail.com)*

*Postal Address: 237 Basant Avenue, Maqbool Road,  
Amritsar 143001*

*However, the CIT(A) had sent the order u/s 250 on the following email id:-*

*Email id : caamit26@rediffmail.com*

*The CIT(A) did not even dispatch the order by post at the postal address given on Form No.35.*

- 7. Due to the non receipt of order of CIT(A) u/s 250 the assessee could not file appeal in time before the Hon'ble Bench.*
- 8. Very recently the assessee received notice u/s 221(1) dated 5.7.2024 from Jurisdictional AO showing various demands outstanding against the assessee.*
- 9. Thereafter the assessee approached the undersigned to look Into the matter and after searching the portal of the assessee It came to notice that CIT(A) had passed ex-parte order dismissing the appeal of the assessee.*
- 10. That since the order passed by CIT(A) u/s 250 was not received by the assessee as a result the assessee could not file the appeal before the Honble Bench in time. Now after downloading the orders of CIT(A) the appeal is being filed before the Hon'ble Bench.*

*In view of the above submissions your honour is requested to kindly Condon the delay in the filing of appeal.*

*Thanking you,*

2.1. We have carefully considered the facts stated in the said application. Upon consideration, we are of the considered view that the assessee was prevented by sufficient cause in filing the said appeal in time. We, therefore, condone the delay of 183 days and admit this appeal for hearing.

3. Brief facts of the case:- In this case, on the basis of information from the DIT(I&CI), Chandigarh that the assessee had made cash deposit of Rs.1,35,99,000/- in his bank account with HDFC Bank, Fazilka, the case of the

assessee was reopened vide notice u/s 148 of the Act dated 30.06.2021. The assessment was completed u/s 147 r.w.s. 144 of the Act dated 31.03.2022.

3.1. Thereafter, in view of the Hon'ble Supreme Court vide order dated 04.05.2022 (2022 SCC Online SC 543) in the case of Union of India Vs. Ashish Agarwal, which held that the notices u/s 148 of the IT Act issued in the cases between 01.04.2021 to 30.06.2021 are deemed to be the show cause notice issued under clause (b) of the Section 148A of the IT Act and further in view of the decision of the Hon'ble Bombay High Court vide order dated 05.05.2022 in the case of M/s Emcure Pharmaceuticals Limited Vs. ACIT, Central Circle 2(1), Pune & Ors. the AO cancelled the order passed u/s 147 r.w.s. 144 dated 31.03.2022 in the case of the assessee vide his rectification order u/s 154 r.w.s.147 of the Act, dated 14.07.2022.

4. Aggrieved with the said order, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) dismissed the appeal of the assessee by not condoning the delay of 223 days in filing the appeal before the Ld. CIT(A). According to the Ld. CIT(A), the assessee was asked to explain the said delay which according to the Ld. CIT(A) was not submitted by the assessee and he, therefore, in absence of any explanation for the aforesaid delay, dismissed the appeal of the assessee.

5. Aggrieved with the said order, the assessee is in appeal before us by raising the following grounds of appeal:-

“1. That the Id. CIT(A), NFAC, Income Tax Department has erred in law and on facts in dismissing the appeal of the assessee without giving proper opportunity to the assessee simply on the ground that the assessee did not submit any reason for the delay in the filing of appeal.

2. That the Id. CIT(A), NFAC, Income Tax Department has erred in law and on facts in dismissing the appeal of the assessee on the ground that the assessee did not explain the reasons for delay in the filing of the appeal nor made any request for the condonation of delay in the filing of appeal and no sufficient cause for not presenting the appeal within the prescribed time limit was furnished.

3. That the Id. CIT(A), NFAC, Income Tax Department has erred in ignoring the fact that the appellant had duly filed application along with Form No.35 requesting the CIT(A) to condone the delay in the filing of appeal and submitting the reasons for the delay in the filing of appeal.

4. That the Id. CIT(A) has erred in not deciding the appeal on merit taking into consideration the grounds of appeal and statement of facts filed in Form No.35.

5. That the order is bad in law and on facts.”

6. Before us, the Id. AR submitted that the Id. CIT(A) had mistakenly held that no condonation application was filed before the Id. CIT(A) and filed a copy of condonation application before the Ld. CIT(A), which is reproduced as under:-

*“This is to bring to your honor's kind notice the following facts for consideration with a request to condone the delay if any in filing of appeal:-*

*1 The assessee is a pure agriculturist and an illiterate person. The assessee never came to know about the rectification proceedings nor he received any information about the Rectification Order dated 14.7.2022 u/s 154 passed by AO Ward 1, Tarn Taran cancelling the original assessment order dated 31.3.2022.*

*2 The original assessment order was also framed by the same AO i.e. Ward 1, Tarn Taran u/s 147 after thorough examination and verification of the case.*

*3 It was only couple of days back that the counsel who had appeared at the time of original assessment proceedings u/s 147 before the AO informed the assessee that some proceedings are going on against the assessee.*

*4. It was per chance only that the counsel came to know of proceedings from the local office as he himself was mentally highly disturbed due to sudden death of his young son who was only 41 years of age Thereafter the assessee approached the undersigned and after going through the portal the order u/s 154 passed by ITO Ward 1, Tarn Taran was down loaded and immediate steps have been taken to file appeal against the order u/s 154.*

5. Thereafter the assessee approached the undersigned and after going through the portal the order u/s 154 passed by ITO Ward 1, Tarn Taran was down loaded and immediate steps have been taken to file appeal against the order u/s 154.

6. The assessee never received any notice nor the order u/s 154 nor any intimation through email or post or on telephone.

7. It will be appreciated that there is no intentional delay on the part of assessee in the filing of appeal against the order u/s 154 as there was neither any ulterior motive nor any malafide intention to delay the filing of appeal as the appellant does not stand to gain any thing by delaying the filing of appeal. The assessee is a pure agriculturist and an illiterate person having agriculture income only and not filing the returns.

8. To meet the ends of justice your honor is requested to kindly condone the delay in the filing of appeal, if any, and deciding the same on merit. As soon as the assessee came to know about the order u/s 154 the appeal is being filed.

9 Your honor's kind attention is invited to the following decisions of Hon'ble Supreme Court: -

- i) *N.Balakrishnan V M.Kriahnamurty (SC) 1998(7) SCC 123 DATED 3.9.1998*
- ii) *State of West Bengal v Adm (SC) 1972 AIR 749*
- iii) *Senior Bhosale Estate (HUF) vs ACIT (2019) 112 taxmann. Com 134 (SC)*
- iv) *Shakuntala Devi Jain vs Kuntal Kumari And Ors. AIR 1969 SC 575, SCR 1006*

10. In view of the above submissions and various judgments of Hon'ble Supreme Court cited above it is requested that the delay, if any, in the filing of appeal may kindly be condoned and hearing may kindly be allowed to assessee in the interest of justice and to meet the ends of justice”.

7. The Id. Sr. DR supported the orders of the authorities below.

8. We have heard both the parties and perused the material available on record. On perusal of the reasons given by the assessee for the delay in filing of the appeal before the Ld. CIT(A) as reproduced above, we are satisfied that the assessee was prevented by sufficient cause for the delay in filing of the appeal before the Ld. CIT(A). Considering the facts of the given case, we condone

the delay in filing of the appeal by the assessee before the Ld. CIT(A). We further set-aside the order of the Ld. CIT(A) and direct him to admit this appeal and to decide the issue afresh as per grounds of appeal filed before him. Further, the assessee is also directed to appear before the Ld. CIT(A) during the course of hearing.

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

Order pronounced as per Rule 34(4) of the ITAT Rules, 1963 on 22<sup>nd</sup> August, 2025.

**Sd/-**  
**[UDAYAN DAS GUPTA]**  
**JUDICIAL MEMBER**

**Sd/-**  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

**Dated** 22.08.2025.

*Shekhar*

Copy forwarded to:

1. Appellant
2. Respondent
3. PCIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, Amritsar