

**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.294/ASR/2023
[Assessment Year: 2011-12]**

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| Kartar Singh, Vill. Hambaran, P.O. Banchara, Teh Dasuya, Hoshiarpur, Punjab-144205 | Vs | Income Tax Officer, Dasuya, Punjab-144205 |
| PAN-BQFPS7009R | | |
| Appellant | | Respondent |

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|--------------|---------------------------|
| Appellant by | None (Written submission) |
| Revenue by | Shri Charan Dass, Sr. DR |

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| Date of Hearing | 28.05.2025 |
| Date of Pronouncement | 25.08.2025 |

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 'Id. CIT(A)') dated 30.03.2023 pertaining to Assessment Year 2011-12 arising out of assessment order dated 12.12.2018 passed u/s 143(3) r.w.s 147 of the Income Tax Act, 1961 (hereinafter referred as 'the Act').

2. None appeared on behalf of the assessee. However, the assessee has filed a written submissions filed before the Tribunal. Therefore, this appeal is

being decided after hearing the Id. Sr. DR and on the basis of the written submission of the assessee and the material available on record.

3. There is a delay of 89 days in filing the appeal before us. In this regard, an affidavit dated 24.05.2024 has been filed, which is reproduced as under:-

I kartar Singh, R/o Village Hambaran, PO Bancha, Tehsil Dasuya, Distt. Hoshiarpur, solemnly declared as under:-

1. That my case was initially initiated for the AY 2011-12 before the Income Tax Officer, Dasuya.

2. That I duly participated in the assessment proceedings and filed information as required by the Ld. Assessing Officer but the Ld. Assessing officer passed the assessment order against me.

3. That aggrieved by the order, I preferred appeal before the Worthy CIT(A) on 31.12.2018, which was subsequently migrated to National Faceless Appeals Centre vide notification no. 76 of 2020 dated 25.09.2020 issued by CBDT.

4. That the registered Email Id and Registered Mobile number as per my Income Tax Login profile are as under (the copy of screenshot of the Income Tax Login profile is attached herewith): Registered Email Id: RK0785@Rediffmail.com Registered Mobile No. 8968754433

5. That the above stated registered Email Id and registered Mobile number belongs to the accountant who registered me on the Income Tax Login Portal. The registered Mobile number is invalid since last five years and it can be verified by your good self.

6. That the appeal in my case was filled by Advocate Sachin Puri who at the time of filling the appeal registered his own Email ID for further correspondence. The Email Id as per Form 35 is achinkumarpuri@gmail.com. The copy of Form 35 is attached herewith.

7. That, Advocate Sachin Puri did not inform me about the appellate notices and did not file any reply. That when I contacted him to enquire about my proceedings, then I came to know that the Appellate Order in my case has already been passed.

8. That I was not aware of any such notices as no notice was served to me personally at given address of my home.

9. That as soon as the I came to know about the Appellate order, I contacted the present counsel who preferred appeal before the Hon'ble ITAT(Amritsar) on 09.10.2023, which was already delayed by 89 days, so it is requested that the delay in filing of the appeal may kindly be condoned.

10. That now since the appeal has been fixed, it is humbly prayed that the case may be remanded back to the file of Hon'ble CIT (A), so that submissions can be filed along with evidences and the case could be decided on merits.”

3.1. 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. We, therefore, condone the delay of 89 days and admit this appeal for hearing.

4. Brief facts of the case:- The assessment was reopened u/s 147 of the Act vide notice dated 27.03.2018. The said notice was issued on the basis of information before the AO that the assessee had made cash deposits of Rs.12,99,000/- in bank account no.xxxxxx038167 maintained with HDFC Bank Ltd. Batala. The AO noticed that the explanation of the assessee that a total deposit of Rs.12,59,000/- was made out of total income of Rs.1,10,000/- declared in the return of income was not acceptable. The assessee submitted that he was working as a plumber and carries out plumbing work. The Assessing Officer did not accept the explanation of the assessee regarding the opening cash balance of Rs.2,50,000/- and opening stock of Rs.2,45,240/- as on 01.04.2010 in absence of the complete books of accounts. He, therefore, added a sum of Rs.12,99,000/- to the income of the assessee.

5. 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 ex-parte for the reason as noted in para-3 of his order that hearing notices dated 01.02.2019, 30.01.2021, 12.01.2023 and 22.02.2023 were issued to the assessee but there was no response by the assessee. Regarding the source of cash deposits, the Ld. CIT(A) held that the assessee did not establish the same by giving any explanation or any documentary evidence. However, the Ld. CIT(A) accepted the returned income of Rs.1,10,000/- and accepted the source of cash deposits to that extent. The Ld. CIT(A) confirmed the addition to the extent of Rs.11,89,000/- and deleted the addition to the extent of Rs.1,10,000/-.

6. Aggrieved with the said order of the Ld. CIT(A), the assessee is in appeal before us by raising the following grounds of appeal:-

“1. That the order passed by the Hon’ble CIT(A) dated 30.03.2023 is against the law and facts of the case.

2. That having regard to the facts and circumstances of the case, Hon’ble CIT(A) has erred in law and on facts in confirming the action of Ld. Assessing Officer in framing the impugned assessment order u/s 143(3) r.w.s. 147 of the Act and without complying with the mandatory conditions u/s 143/147/151/149/148 as envisaged under the Income Tax Act, 1961.

3. That having regard to the facts and circumstances of the case, Hon’ble CIT(A) has erred in law and on facts in confirming the action of Ld. Assessing Officer in making an addition to the extent of Rs.11,89,000/-, on account of cash deposit in bank accounts, by treating the same as unexplained investment, without considering the facts of the case and without considering the facts of the case and without observing the principles of natural justice.

7. During hearing before us, the assessee has filed a written submission, which is reproduced as under:-

DECLARATION

“I, Kartar Singh, R/o Village Hambaran, PO Bancha, Tehsil Dasuya, Distt. Hoshiarpur, solemnly declare as under:

1. That my case was initially initiated for the AY 2011-12 before the Income Tax Officer, Dasuya.

2. That I duly participated in the assessment proceedings and filed information as required by the Ld. Assessing Officer but the Ld. Assessing officer passed the assessment order against me.

3. That aggrieved by the order, I preferred appeal before the Worthy CIT(A) on 31.12.2018, which was subsequently migrated to National Faceless Appeals Centre vide notification no. 76 of 2020 dated 25.09.2020 issued.

4. That during the appellate proceedings, various notices were issued to me but none were received by me, due to which compliance could not be made against the notices.

5. That due to non-compliance, Worthy CIT(A) confirmed the decision of the Ld.AO and dismissed the appeal.

6. That aggrieved by the order, assessee preferred appeal before the Hon'ble ITAT(Amritsar), so now since the appeal has been fixed, it is humbly prayed that the case may be remanded back to the file of Hon'ble CIT(A), so that submissions can be filed along with evidences and the case could be decided on merits.

8. The Id. Sr. DR supported the orders of the authorities below. We note that the assessee in his submission stated that the various notices issued by the Id. CIT(A) were not received by him and therefore no compliance could be made against the said notices. He, therefore, requested that the case may be remanded back to the file of the Id. CIT(A) so that submission can be filed alongwith evidences before him and the case could be decided on merits. We, therefore, in the interest of justice, set-aside the order of the Id. CIT(A) and remand back the matter to the file of the Ld. CIT(A) to decide the case afresh

as per law. The assessee is also directed to appear and is at liberty to file all the necessary documents and evidences before the Ld. CIT(A) in support of his claim.

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 25th August, 2025.

Sd/-

[UDAYAN DAS GUPTA]
JUDICIAL MEMBER
Date: 25.08.2025

Sd/-

[BRAJESH KUMAR SINGH]
ACCOUNTANT MEMBER

Shekhar

Copy forwarded to:

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

Asst. Registrar,
ITAT, Amritsar