

**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.23 /ASR/2025  
[Assessment Year: 2017-18]**

Sajad Rasool Khan, Baghi Sunder Bala, Karan Nagar, Srinagar, Jammu & Kashmir-1900010	Vs	Income Tax Officer, Ward-3, Aayakar Bhawan, Silk Factory Road, Raj Bagh, Srinagar, Jammu & Kashmir-190008
<b>PAN-AULPK4544Q</b>		
Appellant		Respondent

Appellant by	Ms. Sunfat Ashraf Wani, Adv.
Respondent by	Shri Charan Dass, Sr. DR

<b>Date of Hearing</b>	<b>29.05.2025</b>
<b>Date of Pronouncement</b>	<b>26.08.2025</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 22.11.2023 pertaining to Assessment Year 2017-18, arising out of assessment order u/s 144 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') dated 20.12.2019.

2. There is a delay of 353 days in filing the appeal before us. The assessee has filed a condonation application, which is reproduced as under:-

*“May it please your honour,*

*The Appellant most respectfully submits as under :*

*1. That the Appellant is aggrieved of the ex-parte order passed by Ld. CIT (A), NFAC Din & order NO. ITBA/NFAC/S/250/2023-24/1058133845(1) passed u/s 250 OF THE Income Tax Act ,1961, dated 22/11/2023 which has emanated from the ex-parte order of the AO ward 3 Srinagar, dated 20/12/2019, passed us 144 of the Income Tax Act, 1961. And filed appeal before your good self.*

*2. That the Appeal before your good self is filed belated by 353 days Application for condonation of delay has been filed before your good self. It is submitted that Appellants father was seriously ill and was diagnosed with serious liver disease and renal failure, which required constant attention care and frequent hospitalization. A copy of medical records discharge, medical cards submitted with Application for condonation of delay That the father of Appellant was under medical treatment, and there has not been wilful default in filling Appeal before your good self.*

*3. That Appellants appeal was fixed for hearing on 14/08/2023,25/08/2023,25/10/2023 but during this period appellant was not able to gather paper and documents as Appellant as during this period his father was seriously ill and could not make any compliance.*

*4. That the Assessment order of Ld. AO clearly shows that assessment proceedings were initiated and completed during curfew and internet shutdown in Kashmir valley after abrogation of Article 370 of Indian constitution on 5 AUG 2019. During this period entire valley remained under restrictions and curfew and as such assessee could not attend the proceedings or make compliance. During assessment proceedings all communication was blocked in Kashmir valley. That the Ld. AO did not provide Appellant opportunity of being heard and passed ex-parte order u/s 144 of Income tax Act 1961.*

*5. That it is humbly requested the Hon'ble court condone the delay and remand matter back to the Ld. AO/ CIT(A).*

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 353 days and admit this appeal for hearing.

3. Brief facts of the case:- In this case, the Assessing Officer had information that the assessee had deposited cash of Rs.13,99,600/- during the demonetization period. Notice u/s 142(1) of the Act for filing of return of income pertaining to AY 2017-18 was issued to the assessee on 09.03.2018. Further, notice u/s 142(1) of the Act dated 04.04.2019, 27.09.2019 were also issued. According to the AO, the assessee did not respond to the same. In absence of any explanation, the AO completed the assessment u/s 144 of the Act and made an addition of Rs.13,99,600/- u/s 69A r.w.s. 144 r.w.s. 115BBE of the Act.

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 ex-parte. As per the details in para no.3 of his order, notice of hearing was given on 28.07.2023, 17.08.2023 and 16.10.2023 but there was no response by the assessee.

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

*“1. The ld. CIT(A) passed ex-parte order without giving reasonable opportunity of being heard to the assessee.*

2. *The ld. CIT(A) erred in law as well as in facts while dismissed the appeal.”*

6. The ld. Sr. DR supported the orders of the authorities below.

7. We have heard both the parties and perused the material available on record. The reasons given by the assessee for his non-appearance before the AO as well as before the Ld. CIT(A) as stated in para no.3 and 4 of his written submission as reproduced in para no.2 of this order has been found to be reasonable. The assessee submits that he is ready to explain the case before the AO. Therefore, in the interest of justice, we set-aside the order of the Assessing Officer as well as of the Ld. CIT(A) and restore the matter to the file of the AO to pass *de novo* assessment on the issue, subject matter of this appeal. Further, the assessee is also directed to appear before the Assessing Officer and the assessee is at liberty to furnish all necessary documents/evidences in support of his claim.

8. 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 26<sup>th</sup> August, 2025.

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

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

**Dated** 26.08.2025.

*Shekhar*

Copy forwarded to:

1. Appellant
2. Respondent

3. PCIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, Amritsar