

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

Shakeel Ahmad Sheikh, Danpora Brane Nishat Srinagar. Jammu and Kashmir [PAN:-BEOPS6470M] (Appellant)	Vs.	ITO, Srinagar. (Respondent)
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Appellant by	None
Respondent by	Sh. Charan Dass, Sr. DR

Date of Hearing	07.08.2025
Date of Pronouncement	08.09.2025

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 21.10.2024 which has emanated from the order of the AO, Ward-3(3), Srinagar, dated 09/12/2019, passed u/s 143(3) r.w.s. 147 of the Act.

2. There are seven grounds of appeal taken by the assessee in Form No. 36 and the main contention of the assessee is that no notice of hearing has been received by the assessee and he has not been granted proper opportunity to represent the matter, neither before the AO nor before the Id. CIT(A).

3. The brief facts emerging from records are that the assessee has made cash deposit amounting to *Rs.14.49 lakhs* in his bank account during the F.Y. 2011-12 (relevant to A.Y. 2012-13).

3.1 Proceedings were initiated u/s 148 of the Act dated 30.03.2019 followed by notice u/s 142(1), against which there has not been any representation or any response from the assessee during the course of assessment proceedings. Ultimately, the assessment has been completed ex parte on a total income of Rs.16.37 lakhs (*including an amount of Rs.14.49 lakhs on account of payment against credit cards bills*).

4. The matter was carried in appeal before the first appellate authority and the said addition has been confirmed in absence of any representation from the assessee in course of appellate proceedings where notice has been issued on four different occasions as evident from the appellate order, ITBA portal.

5. In course of hearing before the tribunal, none was present on behalf of the assessee and no adjournment application has also been filed either. Considering the

statement of facts and grounds of appeal on record we proceed to dispose off this case after hearing the ld. DR.

6. The ld. DR relied on the order of the ld. CIT(A).

7. We have considered the materials on record and the grounds of appeal and are of the opinion that documentary evidences has not been filed in this case by the assessee proper opportunity of hearing has not been allowed by the ld. CIT(A), in as much as it is seen from appellate (order 6.1) that notice of hearing has been issued through ITBA portal and no notices has been issued to the e-mail id mentioned in Form 35 zargarassociates@gmail.com. From the grounds of appeal, it is evident that notice of hearing has not been received or served upon the assessee and as such, the appeal is dismissed for non-representation.

7.1 We are of the opinion that interest of justice will be served if the matter is remanded back to the files of the ld. CIT(A) for considering the matter afresh and to decide on the grounds of appeal contained in form no. 35 on merits of this case after allowing a reasonable opportunity of hearing to the assessee. The assessee is also directed to file all documentary evidences and submissions in support of his contention and to fully cooperate in appellate proceedings.

7.2 The assessee to be allowed reasonable opportunity of being heard and notice to be issued to the e-mail id as mentioned in Form 35.

8. We have not expressed any opinion on merits.

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

**Order pronounced on 08.09.2025 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

