

**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. 194/Asr/2025
Assessment Year: 2012-13

Sh. Gurdev Singh
S/o Sh. Anoop Singh,
Jhoke Road, Ferozpur
Punjab-152001

[PAN: ADOPS 1234K]

(Appellant)

Vs.

Income Tax Officer,
Ward -3(1), Ferozpur

(Respondent)

Appellant by	:	None
Respondent by	:	Sh. Charan Dass, Sr. D.R.
Date of Hearing	:	08.09.2025
Date of Pronouncement	:	22.09.2025

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. CIT(A) NFAC, Delhi dated 13.02.2025 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the AO, Ferozpur passed u/s 147 r.w.s. 144 of the Act, 1961 dated 22.12.2019.

2. There are eight grounds of appeal contained in Form No. 36 out of which the main objection is against the disallowance of appeal by the Id. first appellate authority in absence of any response or any representation from the assessee in respect of notices issued from the office of the Id. first appellate authority. It is also seen that the appeal has not been disposed of or adjudicated on merits of the case contained in Form No. 35.

3. Brief facts emerging from records are that the assessee has made a cash deposit amounting to Rs. 38 (thirty eight) lakhs in his bank account with *State Bank of India* and in the *State Bank of Patiala, Ferozepur* and in absence of any representation or any explanation in respect of the source of cash deposits in bank account, assessment proceedings have been initiated by issue of notice u/s 148 dated 28.03.2019 (*after necessary approval from higher authority*) and the assessment has been finally completed on a total income of Rs.38.86 lakhs (*including the addition of Rs.38.04 lakhs being the cash deposit in bank account plus salary income of Rs.82,000/- as evident from ITS portal*).

4. The matter carried in appeal before the Id. first appellate authority has been dismissed without adjudication on merits in absence of any compliance to notices issued from the office of the Id. first appellate authority on 17th Jan., 2025 and again on 30th January, 2025.

5. On the date fixed for hearing before the Tribunal, there was no representation on the part of the assessee and no adjournment has been filed.
6. The ld. DR was present in the court.
7. The explanation of the assessee (as per grounds) is that the source of cash deposit in bank is out of sales proceeds of agricultural lands.
8. Whether notice is issued to the e-mail id stated in Form No. 35, is also not ascertainable from the appellate order.
9. Moreover, in absence of supporting documentary evidence, adjudication is not practically possible.
10. Considering the grounds of appeal and the statement of facts, we are of the opinion that the matter should be remanded back to files of the ld. first appellate authority for adjudication on all the grounds contained in Form No. 35 on merits of the case.
11. The assessee is also directed to file all documentary evidences and submissions before the ld. first appellate authority in support of his contention and to fully cooperate in appellate proceedings.

12. We have not expressed any opinion on merits of the case and all legal issues are left open.

13. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 22.09.2025

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