

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

Fayaz Ahmed Beig
Aali Kadal Srinagar
Jammu & Kashmir 190002

Vs.

Income Tax Officer,
Ward -1, Srinagar

[PAN: BFIPB 2763P]

(Appellant)

(Respondent)

Appellant by : Sh. Bashir Ahmad, C.A.
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 22.03.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the ITO, Ward-1, Srinagar, passed u/s 147 r.w.s. 144 of the Act, 1961 dated 03.12.2019.

2. There are eight grounds of appeal in Form No. 36, one of which relates to the absence of DIN in the body of the assessment order.
3. The brief facts of the case are that the assessee has filed return of income declared total income at Rs.1,46,976/- on 15.03.2013 which was processed u/s 143(1). Subsequently, on the basis of information gathered by the Assessing Officer regarding cash deposit made by the assessee in *Jammu & Kashmir Bank A/c No. xxxxx16873* amounting to *Rs.10.16 lakhs* and evidence of financial transactions amounting to *Rs.26.94 lakhs* indulged in by the assessee, proceedings were initiated u/s 148 of the Act (*after necessary approval*) and in absence of proper explanation or proper representation filed by the assessee in course of assessment proceeding, the assessment has been completed on a total income of Rs.19.11 lakhs (*which included an amount of Rs.12.31 lakhs being the cash deposited in the bank account plus an amount of Rs.2.15 lakhs being 8% of the remaining deposits plus an amount of Rs.5.32 lakhs being the profits estimated on gross receipts declared by the assessee*).
4. The matter carried in appeal has been dismissed by the Id. first appellate authority due to non-representation on various dates of hearing and in absence of any response to the notices issued through e-mail id registered in the e-filing portal.
5. In course of hearing, before the Tribunal, the Id. AR of the assessee submitted that the order passed u/s 147/144 of the Act is invalid in view of the fact that no DIN

is mentioned in the body of the assessment order and neither on the notice of demand u/s 156 of the Act and in support of his contention he relied upon the *CBDT Circular No. 19/2019 dated 14th August, 2019*. He further stated that the Id. first appellate authority has not considered the said aspect of the matter and specifically referred to *paragraph 4 of the Circular No. 19/2019* to argue that the Board specifically stated that any communication issued after 1st October, 2019 which is not conformity with *para no. 2 and 3* shall be treated as invalid and shall be deemed to have never been issued. He further submitted that on perusal of the assessment order and the notice of demand dated 03.12.2019, it will reveal that no DIN is mentioned in the body of the assessment order, nor any reason of exceptional circumstances *as per para 3 of Circular* is mentioned in the order and as such, in view of the directions of the circular the assessment order is not legally valid.

6. The Id. DR relied on the order of the Id. CIT(A) and submitted that this issue has been raised by the assessee for the first time before the Tribunal and the same was never a part of the grounds of appeal contained in Form No. 35. He further submitted that in the instant case, the DIN has been generated separately in the case of the assessee on 03.12.2019 vide document identification no. 2012107703, in respect of the order passed u/s 144 r.w.s. 147 and already communicated to the assessee and he further stated that argued that there is nothing wrong in the said DIN

number and for all practical purpose, the same is system generated and very much evident from the record placed (*in paper book page no. 11*).

7. As such, he prays for upholding the appellate order.

8. We have considered the rival submissions and considered the materials on record and we find that the Id. first appellate authority has dismissed the appeal on account of non-representation on the part of the assessee and as apparent from the appellate order, notices has been issued in the e-mail id as registered in the e-filing portal, but there is no evidence of issue of notice in the *e-mail id stated in Form No. 35*.

9. We further note that the issue of DIN which is raised by the assessee for the first time was never a part of the grounds of appeal in *Form No. 35* and as such has not been adjudicated upon by the Id. first appellate authority.

10. As such, we remand the matter back to the files of the Id. CIT(A) for adjudication on the grounds contained in *Form No. 35* on merits of the case and the assessee is also directed to file all documentary evidences and submissions in support of his contention and to fully cooperate in appellate proceedings.

11. The assessee to be allowed reasonable opportunity of being heard and notices to be issued in the e-mail id provided in *Form No. 35*.

12. We have not adjudicated on merits of the case and all legal issues are left open, (including the issue of DIN).

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