

**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. 362/Asr/2024
Assessment Year: 2017-18

Abdul Ahad Wani
M/s Abdul Ahad Wani,
Peer Bagh, Hyderpora,
Srinagar, Hyderpora S.O.
Jammu & Kashmir 190014

[PAN: ACIPW 0765C]

(Appellant)

Vs.

Income Tax Officer
Ward-1, Srinagar

(Respondent)

I.T.A. No. 378/Asr/2024
Assessment Year: 2017-18

Mohd. Amin Bhat, Anantnag
H.O. Lali Pora Mala Pora, Anantnag
Jammu & Kashmir 192101

[PAN: AWWPB 5365N]

(Appellant)

Vs.

Income Tax Officer
Ward-1, Srinagar

(Respondent)

Appellant by : Sh. Mohd. Iqbal Untoo, C. A.
Respondent by : Sh. Charan Dass, Sr. D.R.
Date of Hearing : 11.09.2025
Date of Pronouncement : 26.09.2025

ORDER**Per Udayan Dasgupta, J.M.:**

Both the appeals are filed by the assessee against the order of the Id. CIT(A) NFAC, Delhi dated 08.02.2024 and 03.05.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the orders of the AO, Ward, Srinagar passed u/s 144 and 143(3) of the Act, 1961 dated 28.12.2019 and 18.12.2019 respectively.

I.T.A. No. 362/Asr/2024 for A.Y. 2017-18:

2. **Condonation of delay:** It is pointed out by the registry that the appeal is filed belatedly by *71 days*. The assessee has filed an application for condonation of delay stating that there has not been any service of order passed u/s 250 of the Act on the assessee and he has given screenshots of the portal and also explained from the copies of order passed u/s 250 to submit that the address of the assessee has been incorrectly quoted as *Hyderpora near J. & K. Bank*, Srinagar when the correct address has been quoted in Form No. 35 as *Peer Bagh, Hyderpora, J & K*. He also pointed out from the screenshots that the order has not been issued in the e-mail id caiqbal12@gmail.com which has resulted in non-receipt of the appellate order in time and the delay in receipt of the order has resulted in late filing of the appeal before the Hon'ble Tribunal.

3. As such, he prayed for condonation of delay on account of technical irregularity and has prayed for admission of the appeal to be heard on merits.

4. The Id. D. R. has no objection. Considering the technical issues pointed out and the incorrect address mentioned in the appellate order, we condone the delay being not intentional or willful on the part of the assessee and admit the appeal to be heard on merits.

5. The assessee has taken five grounds of appeal and main objection of the assessee is that the order has been passed by the Id. first appellate authority without allowing proper opportunity of hearing and without adjudicating the grounds of appeal contained in Form No. 35 on merits of the case.

6. As such, he prayed for an opportunity of hearing before the Id. first appellate authority.

7. The Id. DR relied on the order of the Id. CIT(A) and submitted that the notice has been issued on four different dates of hearing as evident from the appellate order *para 6* but he could not confirm as to how and through which e-mail id, the said notices has been served on the assessee. However, he has no objection if the matter is remanded back to the files of the Id. CIT(A) for fresh adjudication on merits.

8. We have heard the rival submissions and considered the material on record and we find that it is a case of *cash deposit of SBN during demonetization period* where cash amounting to *Rs.34.33 lakhs* has been deposited by the assessee in his Bank A/c No. *xxxxx00001* which needs to be explained and the source of such deposits are to be proved by production of books of account including cash book. As such, in the interest of justice, we remand the matter back to the files of the ld. first appellate authority for adjudication of this appeal afresh on merits as per grounds contained in Form No. 35 with a direction to the assessee for production of necessary books of account along with the supporting documentary evidences to prove the source of *cash deposits (SBN)* in bank during the demonetization period and to fully co-operate in the first appellate proceedings.

9. The assessee will be allowed reasonable opportunity of being heard and notices to be issued as per provisions of section 282 of the Act and also to his counsel's mail id caiqbal12@gmail.com.

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

11. In the result, the appeal filed by the assessee is allowed for statistical purpose.

I.T.A. No. 378/Asr/2024 for A.Y. 2017-18:

12. The issues are identical in this appeal where the Id. CIT(A) has disposed of this appeal and as such sustained the addition without proper opportunity of hearing to the assessee, in absence of any response or submissions made by the assessee in course of appellate proceedings. However, in this case it seems that the assessee has sought for an adjournment before the Id. first appellate authority on 05.03.2024 and there has not been any compliance thereafter. This is also an identical case where cash (SBN) has been deposited by the assessee in his bank accounts maintained with *J & K Bank A/c No. xxxxxx00001* and *xxxxxx000010614*, source of which needs to be satisfactorily explained.

13. Our observations in ITA No. 362/Asr/2024 applied *mutatis mutandis* to this appeal also and in the interest of the justice, we remand this matter back to the files of the Id. first appellate authority with similar directions and we also direct the assessee to fully co-operate in the appellate proceedings by furnishing all documentary evidences including books of accounts in support of his contention.

14. The assessee to be allowed reasonable opportunity of being heard.

15. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 26.09.2025

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