

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

Mohd. Yaseen, Village Gowari Block Bhasessa Gandoh Distt. Doda, Jammu & Kashmir. [PAN:-ANSPY5759M] (Appellant)	Vs.	ITO, Ward, Udhampur. (Respondent)
---	-----	--

Appellant by	None (Adjournment Application)
Respondent by	Sh. Charan Dass, Sr. DR

Date of Hearing	09.09.2025
Date of Pronouncement	26.09.2025

ORDER

Per: Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of Id. JCIT (A)-5, Delhi, passed u/s 250 of the Act, 1961 vide order dated 31.05.2024 which has emanated from the order of AO, Ward, Udhampur, passed u/s 144 of the Act, vide order dated 19.11.2019.

2. Condonation of delay:

It is pointed out by the Registry that this appeal is filed belatedly by 238 days. The assessee has filed an application for condonation of delay alongwith an affidavit that the notices of hearing has been sent to the *e-mail id nazoorrather1111@gmail.com*, which is actually the mail of his brother and he has never been informed about any notices that has come from the department. He pointed out that in form 35, the e-mail id specifically stated as advsharmavineet@gmail.com, and stated that since no notice of hearing has been received by him he could not make any representation before the ld. CIT(A).

2.1 In course of first appellate proceedings the order of the ld. CIT(A) has been passed ex parte and has not been served on the said *e-mail id* resulting in non service. As such, this appeal has been filed belatedly after gathering information from income tax department and the assessee has prayed that the *delay of 238 days in filing* the appeal before the tribunal may please be condoned.

3. The ld. DR have no objection. Considering the factual aspects of the matter we are of the opinion that the notices of hearing and the appellate order has been issued in wrong e-mail id and as such, the assessee cannot be faulted for non receipt of the same. As such, we condone the delay and admit the appeal for hearing on merits.

4. The assessee has taken three grounds in form no. 36 and all three grounds relates to the same issue that no proper opportunity has been allowed to the assessee to represent the case, and there has not been any service of notice in the e-mail id provided in form 35.

5. On the date of hearing there has not been any representation by the assessee or his counsel. Considering the factual aspect of the mater and the ground of appeal and the statements of fact available on record we dispose of this appeal after hearing the ld. DR who is present in the court.

6. The brief facts emerging from records are that the assessee is a dealer and distribution of sim card and mobile recharge vouchers and has deposited an amount of Rs.2,76,000/- in SBN (*during the demonetisation period in his bank account*). In absence of any explanation of such deposits and in absence of any response to various notices issued by the department the assessment has been completed ex parte on a total income of Rs.6.77 lakhs (*which included the addition of Rs.2.76 lakhs u/s 69A plus an amount of Rs.4.01 lakhs being estimated business profits @8% on balance remaining bank deposits*).

7. In course of hearing before us, there is no any response and as such, considering the materials we find that the matter should be remanded back to the file

of the Id. first appellate authority for adjudication on merits of the case after allowing the reasonable opportunity to the assessee of being heard.

8. The Id. DR has no objection if the matter is remanded back. As such, we remand the matter back to the file of the Id. CIT(A) for adjudication on merits on the ground contained in form 35 after allowing proper opportunity of hearing to the assessee.

9. The assessee to be issued notice as per section 282 of the Act and also in the e-mail id as specified in form 35 and the assessee is also directed to file all documentary evidence in support of his grounds of appeal and to fully cooperate in the appellate proceedings.

10. We have not expressed any opinion on merits.

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

Order pronounced on 26.09.2025 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