

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

Sandeep Singh, Vill. Durgapur P.O.Kulam, Tehsil Nawanshahr, Punjab. [PAN:-DEUPS8165D] (Appellant)	Vs.	ITO, Ward, Nawanshahr. (Respondent)
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Appellant by	None (Adjournment Application)
Respondent by	Sh. Charan Dass, Sr. DR

Date of Hearing	09.09.2025
Date of Pronouncement	07.10.2025

ORDER

Per: Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of Id. CIT (A), NFAC, Delhi, passed u/s 250 of the Act, 1961 vide order dated 19.01.2024 which has emanated from the order of AO, Ward, Nawanshahr, passed u/s 147 r.w.s. 144 of the Act, vide order dated 11.11.2019.

2. Condonation of delay:

It is pointed out by the Registry that this appeal is filed belatedly by 144 days.

3. The grounds of appeal taken by the assessee in form no. 36 are as under:

“1. That the order passed by the Hon’ble CIT(A) dated 19.01.2024 is’ against the law and facts of the case.

2. That having regard to the facts and circumstances of the case. Hon’ble CIT(A) has erred in law and on facts in confirming the action of Ld. AO in framing the impugned assessment order u/s 144 r.w.s 147 of the Act and without complying with the mandatory conditions us 144 148 151 as envisaged under the Income Tax Act. 1961.

3. That having regard to the facts and circumstances of the case. Hon’ble CIT (A) has erred in law and on facts in confirming the action of Ld. AO in passing order without giving adequate opportunity of hearing.

4. That having regard to the facts and circumstances of the case. Hon'ble (11(A) has erred in law and on facts in confirming the action of Id. AO in making an addition of Rs. 28,14,000 -. on account of cash deposits in bank account, without considering the facts of the case and without observing the principles of natural justice.

5. That the appellant craves the leave to add, modify, amend or delete any of the grounds of appeal the lime of hearing and all the above grounds are without prejudice lo each other.”

4. There are five grounds of appeal taken by the assessee and one of the grounds agitated upon is that the first appellate authority has not allowed sufficient opportunity of hearing to the assessee to explain his case.
5. Brief facts of the case are that the assessee has deposited an amount of *Rs.28.14 lakhs* in his bank account during the F.Y. 2011-12(*relevant to the year under appeal*) and in absence of any response to various notices issued by the department and in failure to explain the source of cash deposit in bank account the assessment has been completed on a total income of *Rs.30.33 lakhs (which include an amount of Rs.28.14 lakhs being the cash deposit in bank plus the returned income of Rs.1,75,000/-)*.
6. The matter was carried in appeal and the ld. first appellate authority has dismissed the same in absence of any response to notice of hearing issued to the assessee from the office of the ld. First appellate authority on 3 (three) separate dates, through e-mail yogeshromesca@yahoo.com .
7. During the course of hearing before the tribunal there was no representation on the part of the assessee or his counsel and only an adjournment application has been filed by his ld. AR for adjournment of hearing.
8. The ld. DR is present in the court.

9. We find that the appeal has not been adjudicated on merits on the ground contained in the form 35 and the first appellate authority has dismissed the appeal for non-representation. As such, we are of the opinion that no purpose will be served by adjourning this case, and we remand the matter back to the file of the Id. CIT(A) for adjudication on the ground contained in form 35 on merits of the case and we also direct the assessee to file all documentary evidences and submissions in support of his contention and to fully cooperate in appellate proceedings.

9.1 The assessee will be allowed reasonable opportunity of being heard and notice to be issued as per provisions of section 282 of the Act, and also to the e-mail id provided in form 35.

9.2 As a result, the appeal of the assessee is allowed for statistical purposes.

10. We have not expressed any opinion on merits of the case.

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

Order pronounced on 07.10.2025 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