

**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. 373/Asr/2023
Assessment Year: 2012-13

Ravinder Singh Brar,
S/o Sh. Gurtej Singh
House No. 132, VPO
Chak Kalyan, Near Gurudwara
Sahib, Faridkot 151203

[PAN: CIDPS 4813A]

(Appellant)

Vs.

Income Tax Officer,
Ward 1, Faridkot

(Respondent)

| | | |
|-----------------------|---|---------------------------|
| Appellant by | : | None |
| Respondent by | : | Sh. Charan Dass, Sr. D.R. |
| Date of Hearing | : | 10.09.2025 |
| Date of Pronouncement | : | 16.10.2025 |

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. CIT (A) NFAC, Delhi dated 08.03.2023 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the AO, Ward-1, Faridkot passed u/s 143(3) r.w.s. 147 of the Act, 1961 dated 27.12.2019.

2. **Condonation of delay:** It is pointed out by the registry that the appeal has been belatedly filed by 226 (*two hundred twenty-six*) days. The assessee has filed an application for condonation of delay on medical grounds stating the fact that the assessee had to undergo brain surgery and copies of medical documents has been annexed as Annexure-1. The assessee submitted that the order of the Id. CIT(A) has been passed on 08.03.2023 and due date for filing expired on 07.05.2023 but the appeal has been actually e-filed on 19.12.2023 which is barred by 226 (*two hundred twenty-six*) days. The assessee stated that he has received copy of the order from his chartered accountant on 27th Nov., 2023 and due to his continuous ill health, he could not act immediately on receipt of the said order. He further submitted that the assessee has undergone brain surgery in earlier period for which some medical documents has been submitted. (However, it is seen that the medical certificates relate to the period of 2016 and not to the period during which the appeal has been dismissed by the Id. first appellate authority). It is further submitted by the assessee that on receipt of information, he took some to engage a new counsel who has guided him in filing this appeal before Tribunal which is belated by 226 days. He prayed for condonation of delay and for admitting the appeal for hearing on merits on the grounds that even after his brain surgery, he is not keeping good health and he tends to forget things and because of his continuous ill health, this delay in filing the appeal may please be condoned.

3. The Id. DR has no objection.
4. Considering the medical issues of the assessee, we find that there is no intentional neglect or willful default part of the assessee and as such, we condone the delay and admit the appeal for hearing on merits.
5. Brief facts of the case are that the assessee has filed his regular return for the year under appeal disclosing a total income of *Rs.13.64 lakhs*. It is alleged that the assessee has purchased a residential plot of land during the year under appeal from one *M/s Bajwa Developer Ltd.* and on the basis of information received by the AO that the assessee has made a payment of *Rs.1,65,636/-* in cash to the said *M/s Bajwa Developer Ltd.* on various dates and in absence of any response from the assessee explaining the nature and source of such investment the said amount has been added back as unexplained investment u/s 69A of the Act.
6. The matter was carried in appeal where written submission has been filed by the assessee challenging the reopening of proceedings u/s 147 on the grounds that there has been no application of mind in issuing the notice u/s 148 and also on the factual issue that no such cash payment has been made by the assessee for purchase of plot of land from *Bajwa Developers Ltd.* during the year under appeal. The assessee has however accepted that the plot of land was purchased from one *Mr. Vikas Sharma resident of 660, Sector-8 Chand Enclave, Karnal* in the month of April, 2012. He

further submitted that this plot of land was originally allotted by the promoter *Bajwa Developers* to *Mr. Vikas Sharma* on 31.03.2011 and whatever payments that has been received by *Bajwa Developers* during F.Y. 2011-12, has been actually received from *Mr. Vikas Sharam*. Subsequently, this plot of land has been transferred by *Mr. Vikas Sharma* to the assessee, even though the transfer deed has been done in favour of the assessee directly and cash payments if any to the said developers has been made by *Sh. Vikas Sharma* prior to the sale agreement of the assessee. There is no appearance by the assessee in course of hearing nor any adjournment application has been filed.

7. However, a paper book has been filed by the assessee containing various submissions and documentary evidences of sale agreement dated 31.03.2011 (in regional language) where the total price of the plot of land is disclosed at 21.92 lakhs. However, no copy of any agreement of purchase of the land by the assessee from *Mr. Vikas Sharma* has been furnished before us. The only contention of the assessee is that the assessee has not made any cash payment to *M/s Bajwa Developers* at all, and it is paid by the original purchaser *Mr. Vikas Sharma* and the assessee has purchased the plot from the said *Mr. Vikas Sharam* after the end of the relevant year under, *i.e. April, 2012*.

8. The ld. DR relied on the order of the ld. CIT(A) and submitted that there is no denial of the fact that the plot of the land purchased by the assessee from *M/s Bajwa*

Developers and there is also no denial that the said amount of Rs.1,65,636/- on various dates as mentioned in page no. 3 of the assessment order has been paid by someone to *M/s Bajwa Developers Ltd.* for this particular plot of land which is now owned by the assessee. Copy of agreement or sale deed has been executed in between the *Bajwa Developers* and the assessee directly even though the assessee has furnished an agreement copy in between *Bajwa Developers* and *Mr. Vikas Sharma* dated 31.03.2011 but the subsequent relinquishment agreement in between *Mr. Vikas Sharma* and the assessee has not been furnished before the Tribunal. As such, in absence of any confirmation or certificate issued or obtained from *Mr. Vikas Sharma*, the contention of the assessee cannot be accepted as foolproof.

9. As such, he prayed for sustaining the order of the Id. CIT(A).

10. We have heard the rival submissions and considered the materials on record and we find that in the instant case, there is no representation by assessee before the Tribunal and the copy of agreement in between *Mr. Vikas Sharma* (original buyer) and the assessee has not been furnished before us. It is also stated that the sale deed has been registered directly by the *Bajwa Developers* in favour of the assessee but no copy is furnished before us, and even though an agreement dated 31.03.2011 has been filed before us in between *Bajwa Developers* and *Mr. Vikas Sharma* (*in regional language*), relating to an agreement for sale in between the parties, the fact that the particular plot

of land has been relinquished by the said *Vikas Sharma* in favour of the assessee subsequently, has not been filed before us and it is not ascertainable as to who has paid this amount of Rs.1,65,636/- to *Mr. Bajwa Developers*. Moreover, it is stated by the assessee in the grounds, that cash withdrawal by the assessee of Rs. 2 lakhs, should be considered as payments to *Bajwa Developers* which makes the issue contradictory. In the result, we set aside the appeal back to the files of the Assessing Officer for a limited purpose with a direction to consider the contention of the assessee that the purchase of the said land has been made in the month of *April, 2012* from the original buyer *Mr. Vikas Sharma*, and the expenses of Rs.1.65 lakhs has been incurred by the original buyer and not by the assessee as claimed.

11. As such, we set aside the matter back to the files of the AO only on this limited issue and we direct the assessee to file necessary documentary evidences and to prove his contention before the AO.

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

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 16.10.2025.

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