

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'DB', AMRITSAR BENCH, AMRITSAR**

**HYBRID HEARING**

**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND**  
**HON'BLE SHRI UDAYAN DAS GUPTA, JM**

आयकर अपील सं. / ITA No. 552/ASR/2024  
(निर्धारण वर्ष / **Assessment Year: 2012-13**)

<b>Shri Nisar Ahmed</b> House No. 25-A, Gujjar Nagar Jammu-180001	<u>बनम</u> / Vs.	<b>ITO</b> Ward-1(1), Jammu (J&K)
स्थायी लेखा सं./PAN. AHDPA-2530-P		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/Appellant by	:	None
प्रत्यर्थीकीओरसे/Respondent by	:	Shri Charan Dass (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/Date of Hearing	:	14-10-2025
घोषणाकीतारीख /Date of Pronouncement	:	16/10/2025

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order of Ld. Addl. / Joint Commissioner of Income Tax (Appeals)-2, Delhi [CIT(A)] dated 22-12-2023 in the matter of an assessment framed by Ld. AO u/s 144 r.w.s. 147 of the Act on 25-11-2019. In the assessment order, Ld. AO made addition of unexplained cash credit for Rs.20.71 Lacs for want of any representation from the assessee. The Ld. CIT(A) confirmed the assessment for the same very reasons. Aggrieved, the

assessee is in further appeal before us with a delay of 229 days. During hearing, none has appeared for the assessee. The Ld. Sr. DR has pleaded for dismissal of the appeal.

2. Though the assessee has remained negligent, however, keeping in mind the principles of natural justice, we admit the appeal and restore the appeal back to the file of Ld. CIT(A) for do novo adjudication with a direction to the assessee to plead and prove its case forthwith.

3. The appeal stand allowed for statistical purposes.

*Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.*

Sd/-  
**(UDAYAN DAS GUPTA)**  
**JUDICIAL MEMBER**

Sd/  
**(MANOJ KUMAR AGGARWAL)**  
**ACCOUNTANT MEMBER**

Dated: 16/10/2025

आदेश की प्रतिलिपि अग्रेषित / **Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AMRITSAR