

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

1. आयकर अपील सं./ ITA No. 350/ASR/2024
(निर्धारण वर्ष / Assessment Year: 2013-14)
&
2. आयकर अपील सं./ ITA No. 426/ASR/2024
(निर्धारण वर्ष / Assessment Year: 2013-14)

Shri Nissar Ahmad Bulla Sopore, Iqbal Nagar, Sopore S.O Badam Bagh, Baramulla-193201 (J&K)	<u>बनाम/</u> Vs.	ITO Ward-1 Srinagar
स्थायी लेखा सं./PAN. AJRPB-8879-L		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri. Mohd. Iqbal Untoo (CA)- Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Charan Dass (Addl. CIT) - Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	15-10-2025
घोषणाकीतारीख / Date of Pronouncement	:	27/10/2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. In aforesaid twin appeals for Assessment Year (AY) 2013-14, the assessee is aggrieved by confirmation of quantum addition for Rs.22.67 Lacs and confirmation of consequential penalty u/s 271(1)(C) for Rs.5.25 Lacs. The registry has noted delay of 14 days in quantum appeal ITA No.350/Asr/2024, the condonation of which has been sought by Ld. AR on the strength of condonation

petition which is accompanied by an affidavit of the assessee. It has been stated that the hearing notices were not served on the assessee and the impugned order was not within the knowledge of the assessee. The Ld. AR also prayed for restoring both these appeals back to Ld. CIT(A) since the assessee has failed to appear before any of the lower authorities. It has been stated that the appeals have been dismissed merely on the ground that the assessee did not paid advance tax in terms of Sec.249(4)(b). The Ld. AR pointed out that the assessee has paid taxes of Rs.1,59,070/- on 06-03-2018. The Ld. Sr. DR has pleaded for dismissal of the appeals. The impugned orders have been passed by Ld. Commissioner of Income Tax (Appeals), NFAC [CIT(A)] on 28-03-2024 and 31-05-2024 respectively.

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

3. Both the appeals 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: 27/10/2025

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