

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. 420/ASR/2024
(निर्धारण वर्ष / Assessment Year: 2017-18)
&
2. आयकर अपील सं. / ITA No. 421/ASR/2024
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Bilal Ahmad Sathoo M/s Fair Deal Agencies Salfia Market, Anantnag H.O. 192101 (J&K)	<u>बनाम/</u> Vs.	ITO Ward Udhampur (J&K)
स्थायी लेखा सं./PAN. BKRPS-0522-B		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri. Mohad 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) 2017-18, the assessee is aggrieved by confirmation of quantum addition for Rs.112.44 Lacs and confirmation of consequential penalty u/s 270A for Rs.19.38 Lacs. The registry has noted delay of 150 days in quantum appeal ITA No.420/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. 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 27-12-2023 and 12-06-2024 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 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