

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

**(PHYSICAL HEARING)**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

**I.T.A. No. 205/Asr/2025**  
Assessment Year: 2018-19

Tsering Phunchok,  
Taru Gyamdu House,  
Taroo Old Road, Leh,  
J &K 194101  
[PAN: BXDPP 2813D]  
**(Appellant)**

Vs. Income Tax Officer,  
Ward-1, Srinagar

**(Respondent)**

Appellant by : Sh. Anil Kumar Jain, Adv.  
Respondent by : Sh. Mrs. Roshanta Kumari Meena, CIT D.R.  
Date of Hearing : 23.09.2025  
Date of Pronouncement : 10.11.2025

**ORDER**

**Per Udayan Dasgupta, J.M.:**

This appeal is filed by the assessee against the order of the ld. CIT(A) NFAC, Delhi dated 10.01.2025 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the Assessment Unit, ITD u/s 147 r.w.s. 144 r.w.s. 144B of the Act, 1961 dated 19.02.2024.

2. The grounds of appeal taken by the assessee relates to the non-receipt of notice u/s 148 of the Act 61, and the main objection of the assessee is that the Ld. CIT(A) has remanded the matter back to the AO without adjudication considering the above issue regarding non receipt of statutory notice by the assessee.
  
3. The brief facts of the case are that the assessee has claimed to be a member of the *Scheduled Tribe* as defined in clause (25) of article 366 of the Constitution and residing in the *Ladakh region* of the State of Jammu and Kashmir, and his income is claimed to be exempted u/s 10(26) of the Act 61.
  
4. On the basis of flagged information from DIT (systems) CBDT, in accordance with risk management strategy, that the assessee has indulged in various financial transactions, and in absence of any return on record, reassessment proceedings were initiated vide notice u/s 148 dated 4<sup>th</sup> April, 2022, (as per procedure).
  
5. In absence of any response to various notices issued by the department in course of assessment proceedings, the assessment was completed *ex-parte u/s 147/ 144 rws 144B of the Act*, on a total income of *Rs. 37.77 crores*, (which included unexplained cash deposits in J & K Bank, and in State Bank of India, and profits derived from execution of contract works, with *Hindusthan Petroleum Corporation*, plus income from bank interest and other unexplained investments).

6. The matter carried in first appeal, has been set aside, back to the files of the AO, as per provisions of 251(1)(a) of the Act , for fresh assessment ( *the original order being passed u/s 144* ) , after considering all documentary evidences now filed relating to the claim of exemption u/s 10(26) of the Act 61, and regarding service of notice it is observed by the CIT(A) *in para 6.1* of his order , that notices issued dated 12/01/2024 and 01/02/2024 has been responded to by the assessee .

7. The Ld. DR relied on the order of the first appellate authority.

8. We are of the opinion that the claim of the exemption u/s 10(26) of the Act 61, needs to be examined by the AO in relation to all documentary evidences to be produced and since the order is passed ex-parte u/s 144, the Ld. first appellate authority is perfectly justified in setting aside the matter for fresh assessment as per provisions of law, and we uphold the said order.

9. In the result, the appeal of the assessee is dismissed being infructuous.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 10.11.2025

**Sd/-**  
**(Dr. M. L. Meena)**  
**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