

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"A-Bench" JAIPUR

श्री गगन गोयल, लेखा सदस्य एवं श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष
BEFORE: SHRI GAGAN GOYAL, AM & SHRI NARINDER KUMAR, JM

आयकर अपीलसं./ITA No. 919/JPR/2025
निर्धारण वर्ष/AssessmentYear : 2013-14

Dinesh Kumar Village Nagli Balihyar, Post- Mandhan, Neemrana, Distt. Kotputli-Behror, Alwar.	बनाम Vs.	The ITO, Behror.
स्थायीलेखा सं./जीआईआरसं./PAN/GIR No. BSPPK6341A		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assessee by : None
राजस्व की ओरसे / Revenue by: Mrs. Anita Rinesh, JCIT-DR (through V.C.)

सुनवाई की तारीख / Date of Hearing : 19/11/2025
उदघोषणा की तारीख / Date of Pronouncement: 19/11/2025

आदेश / ORDER

PER: NARINDER KUMAR, JUDICIAL MEMBER .

On 24.07.2024, Learned CIT(A), NFAC dismissed the appeal filed by the assessee-appellant-applicant herein, and thereby sustained the assessment order dated 17.03.2022, relating to the assessment year 2013-14 and also the addition of Rs. 85,00,800/- while computing the income of the appellant.

2. Case of the department is that the assessee was found to have sold an immovable property situated at village-Nangli, Balahir, Behror for a sale consideration of Rs. 85,00,800/- on 27.12.2012.

3. The assessee did not furnish any return of income. The case of the assessee was reopened u/s 147 and notice u/s 148 of the Act was issued, but even then the assessee did not furnish any return of income. That is how, notice u/s 142(1) of the Act was issued.

Since the assessee did not furnish any response to the notice issued on 20.01.2022, u/s 142(1) and notice dated 28.09.2020 earlier issued u/s 142(1) of the act, notice u/s 142(1) was issued on 01.02.2022. But, even then, no response was furnished by the assessee.

The assessee failed to furnish even copy of sale deed. Therefore, report was requisitioned from the Sub-registrar concerned by issuing notice u/s 133(6) of the Act. However, no response was received from the office of the Sub-registrar.

4. A show cause notice was served upon the assessee by registered e-mail and also on the e-filing portal, on 15.03.2022, but even then the

assessee did not comply with the same. Ultimately, assessment order was passed.

5. The assessee challenged the assessment order before Learned CIT(A). Said appeal stands dismissed.

It may be mentioned here that the appeal was presented on 17.06.2025, but, the Registry raised a deficiency note that the appeal was filed 260 days after the prescribed period of limitation. The assessee filed an application seeking condonation of delay in filing of the appeal.

6. It may be mentioned here that no one has appeared on behalf of the appellant-applicant to argue the matter. The matter was adjourned from 13.08.2025 to 10.09.2025 at the oral request of Ld. AR that the affidavit of the appellant-applicant was to be filed. On 10.09.2025, again adjournment was sought on behalf of the appellant-applicant, and the matter was adjourned to 14.10.2025. However, none appeared on behalf of the appellant on that date. That is how, the matter was adjourned and listed for today. However, even today none has appeared on behalf of the appellant-applicant.

Ld. DR for the department has advanced arguments.

As regards condonation of delay in filing of the appeal, record would reveal that subsequently on 17.06.2025, fresh affidavit came to be filed by the applicant.

In this affidavit, the appellant-applicant has claimed ignorance about the decision by Learned CIT(A). In para 5 of the application, he claims to have been misguided by his Chartered Accountant as he was told that the appeal was still pending. As regards his email ID, applicant has alleged that the same was blocked, and as such he was not able to get email ID. Accordingly, the applicant has prayed for condonation of delay on the basis of bonafide belief that the appeal was still pending.

7. It is true that the assessee-appellant has not placed on record any material in proof of the fact that his email ID was blocked, and he could not get any message.

On going through the impugned order, it transpires that Learned CIT(A) had called for remand report from the Assessing Officer, and on receipt thereof, called for comments of the appellant by 21.06.2025, but no comments were furnished to the said remand report.

However, from the impugned order it does not transpire as to by which mode the remand report was served upon the assessee-appellant.

8. When the applicant has leveled specific allegations against his CA, who was engaged to pursue the appeal before Learned CIT(A), and that too on solemn affirmation, and there is no material to suggest service of remand report upon the applicant, we deem it a fit case to condone the delay in filing of the appeal. We order accordingly.

On merit

9. As is available from the impugned order, the assessee-appellant-applicant claimed before Learned CIT(A) that he was never served with any notice by the Assessing Officer before passing of the assessment order and that for the first time, he received notice on 15.03.2022, whereupon he requested for adjournment to submit his reply but the Assessing Officer did not allow his request. However, he put forth his claim in appeal before Ld. CIT(A).

Ld. DR for the department has advanced arguments even on merits.

10. Claim of the assessee is that he had purchased agricultural land for a sum of Rs. 20,00,000/-; that the said land was not within municipal limits;

that the transaction having taken place in the financial year 2012-13, provision of section 56(2) were not attracted; and that he never sold any such land; and as such, the addition deserves to be deleted.

11. At this stage, it is pertinent to mention that Learned CIT(A) called for remand report from the Assessing Officer, and on receipt thereof, is stated to have sent its copy to the applicant-appellant for comments, but the assessee-appellant did not send his comments.

12. As noticed above, there is nothing on record to suggest the mode of service of the remand report on the appellant. The remand report has reproduced in para 5 of the impugned order. Same reads as under:-

“...It is respectfully submitted that, the assessee had not submitted any reply during the assessment proceedings. As discussed in assessment order, the assessee was asked to explain the transaction of immovable property with relevant documents but the assessee failed to do so. Therefore, the assessment was done u/s144 of the IT Act 1961 at total income of Rs. 85,00,800/- on the basis of information available on record that the assessee sold an immovable property. As per information, transaction date is 27.12.2012 and transaction amount is Rs. 85,00,800/- Therefore, the additional evidence may kindly be not accepted.

On receipts of additional evidence, the assessee was given opportunity of hearing vide letter dated 24.05.2024. The assessee submitted reply on 03.06.2024. It is submitted that information on the basis of which additions made during the assessment proceedings is not correct. It is submitted that land was purchased for Rs. 20 lakh and DLC value of this property was taken Rs. 85,00,800/- by the Sub-registrar, Behror on 27.12.2012. The assessee had not sold out any such land at anywhere. The assessee submitted copy of sales deed dated 21.12.2012 (registered on 27.12.2012) in this regard.

Transaction date and transaction amount of information on the basis of which addition was made in assessment proceedings is same as mentioned in the sales deed

submitted by the assessee to claim that land was purchased, not sold. But the addition was made on basis of specific information that the assessee sold an immovable property (copy attached). For this information, filer name is Sub-registrar office, Tijara (copy attached). The assessee A has not explained this transaction...."

13. Keeping in view the claim of the assessee that he had not sold any such land anywhere; and that the remand report does not prove to have been communicated to the appellant; and that before Assessing Officer, Sub-Registrar did not send his report, we deem it a fit case to restore the matter to the Learned CIT(A), especially when the assessee remained non compliant as regards the notices issued to him by the Assessing Officer.

Result

14. In view of the above discussion, this appeal is disposed of, for statistical purpose and the appeal filed before Learned CIT(A) is restored to its original number for decision afresh, after providing reasonable opportunity of being heard to the appellant-appellant.

File be consigned to the record room after the needful is done by the office.

Order pronounced in the open court on 19/11/2025.

Sd.-
(गगन गोयल)
(GAGAN GOYAL)
लेखा सदस्य / Accountant Member
जयपुर / Jaipur

Sd/-
(नरेन्द्र कुमार)
(NARINDER KUMAR)
न्यायिक सदस्य / Judicial Member

दिनांक / Dated:- 19/11/2025

*Santosh

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Dinesh Kumar, Behror.
2. प्रत्यर्थी / The Respondent- ITO, Behror.
3. आयकरआयुक्त / The Id CIT
4. आयकरआयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्डफाईल / Guard File ITA No. 919/JPR/2025)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar