

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AMRITSAR

PHYSICAL HEARING

HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. / ITA No.307/ASR/2025
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Shabir Ahmad Ganie Hakeem Bagh, Rawalpura Srinagar – 190005	बनाम/ Vs.	ITO Ward-1, Srinagar.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AOOPG-3842-E		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Bashir Ahmad Lone (CA) – Ld. AR (Virtual)
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Charan Dass (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	16-12-2025
घोषणाकीतारीख / Date of Pronouncement	:	16-12-2025

आदेश / ORDER

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC [CIT(A)] dated 04-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment basis* u/s 144 of the Act on 12-12-2019. The only prayer of Ld. AR is another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR. The Ld. AR stated that the assessee is in a position to substantiate its case. The registry has noted delay of 442 days, 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 wherein it has been stated that the notices were served on email Id of the tax consultant who failed to respond to the same.

2. In the assessment order, Ld. AO made addition of cash deposit for Rs.10.82 Lacs which has been confirmed by Ld. CIT(A). The assessee has failed to appear before any of the authorities. Aggrieved, the assessee is in further appeal before Tribunal.

3. Keeping in mind the principles of natural justice, I deem it fit to admit the appeal and grant another opportunity of hearing to the assessee. Accordingly, the appeal is restored back to Ld. CIT(A) for de novo adjudication on merits with a direction to the assessee to plead and prove its case forthwith.

4. The appeal stands allowed for statistical purposes.

Order pronounced on 16th December, 2025.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 16-12-2025

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