

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

PHYSICAL HEARING

HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. / ITA No.321/ASR/2025
(निर्धारण वर्ष / Assessment Year: 2020-21)

Shri Amninder Singh C/o Shri Tejmohan Singh (Adv.) 527, Sector 10-D, Chandigarh-160011	बनाम/ Vs.	ITO Ward-1 Pathankot-145001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. CBPPS-9774-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Adj. Letter dated 15-12-2025
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 / O R D E R

1. Aforesaid appeal by assessee for Assessment Year (AY) 2020-21 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC [CIT(A)] dated 17-03-2025 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment basis* u/s 144 r.w.s. 144B of the Act on 26-09-2022. In the assessment order Ld. AO made addition of agricultural income for Rs.44.80 Lacs. The Ld. CIT(A) did not admit the appeal for want of condonation of delay of 97 days. Aggrieved, the assessee is in further appeal before Tribunal. The Ld. Sr. DR pleaded for dismissal of the appeal.

2. I am of the considered opinion that considering the background of the assessee, small delay of 97 days could have been condoned by Ld. CIT(A). Nevertheless, keeping in mind the principles of natural justice, I deem it fit to set aside the impugned order and restore the appeal back to Ld. CIT(A) for de novo adjudication on merits with a direction to the assessee to plead and prove its case forthwith. The issue of delay would not be raised by Ld. CIT(A).

3. 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