

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

**PHYSICAL HEARING**

**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. / ITA No.45/ASR/2025**  
**(निर्धारण वर्ष / Assessment Year: 2012-13)**

<b>Shri Jasbir Singh Sahni</b> E-12, Civil Lines, Bathinda Punjab-151001	<b>बनाम/ Vs.</b>	<b>ITO Ward-1,</b> CR Building, Civil Lines Bathinda – 151001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>BAVPS-6068-J</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri Salil Chopra (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Sh. Charan Dass (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	18-12-2025
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	18-12-2025

**आदेश / O R D E R**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order of learned Addl. / Joint Commissioner of Income Tax (Appeals)-10, Mumbai [CIT(A)] dated 19-03-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment basis* u/s 144 r.w.s. 147 of the Act on 30-09-2019. The registry has noted delay of 240 days in the appeal, 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 therein that the assessee retired from *Markfed* in the year 2011 but

subsequently faced adverse medical conditions in the family. The supporting documents have also been placed on record. It has been stated that these circumstances have led to delay in filing of first appeal as well as subsequent appeal to Tribunal. The Ld. AR also stated that the assessee is in a position to substantiate its case, if another opportunity of hearing is granted to the assessee. The Ld. Sr. DR pleaded for dismissal of the appeal.

2. It could be seen that the assessment has been framed on *best judgment basis* wherein Ld. AO made addition of cash deposit of Rs.7,90,500/- and also considered the agricultural income of Rs.2,10,000/- as income from other sources since the assessee failed to make any representation therein. The Ld. CIT(A) did not admit the appeal for want of condonation of delay of 302 days and against which the assessee is in further appeal before Tribunal.

3. Considering the guiding principles laid down by Hon'ble Supreme Court in the case of **Collector, Land Acquisition vs. Mst. Katiji & Ors. (1987; (2) TMI 61 SC)**, as well as keeping in mind the principles of natural justice, I deem it fit to admit the appeal and set aside the impugned order. The appeal stands 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. The issue of delay would not be raised by Ld. CIT(A).

4. The appeal stands allowed for statistical purposes.

Order pronounced on 18<sup>th</sup> December, 2025.

*Sd/-*  
**(MANOJ KUMAR AGGARWAL)**  
**ACCOUNTANT MEMBER**

Dated: 18-12-2025

**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