

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

**(PHYSICAL COURT)**

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER  
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

**I.T.A. Nos. 408 & 409/Asr/2025**

Assessment Year: 2017-18

Surjit Singh,  
29-D, Guru Amar Dass  
Avenue, Ajnala Road,  
Amritsar-143001, Punjab  
[PAN: ALNPS 4128D]

Vs.

Income Tax Officer,  
Ward 2(1), Amritsar  
Income Tax Office,  
Aayakar Bhawan, Maqbool Road,  
C.R. Building, Amritsar  
143001, Punjab

**(Appellant)**

**(Respondent)**

Appellant by : Sh. P. N. Arora, Adv.  
Respondent by : Sh. Charan Dass, Sr. D. R.  
Date of Hearing : 16.12.2025  
Date of Pronouncement : 18.12.2025

**ORDER**

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

Both the appeals are filed by the assessee against the orders of the Id. CIT(A) NFAC, Delhi dated 26.11.2023 and 30.01.2024 passed u/s 250 of the Income Tax Act, 1961, which has emanated from the penalty orders of the DCIT (NFAC) dated 15.03.2022 and 19.09.2022, respectively, both passed u/s 271D of the I.T. Act. 61, for violation of provisions of section 269SS.

2. **Condonation of Delay:** It is pointed out by the registry that both the appeals relating to the same assessment year has been filed belatedly by 404 days (ITA No 409 /Asr/2025 and by 495 days in case of ITA No 408/ Asr / 2025). The assessee has filed an application explaining the delay in filing these appeal and prayed for condonation of the same. The assessee submitted that both the appeals were filed by his counsel Mr Jatin Dhingra , email id [jatindhindra981@gmail.com](mailto:jatindhindra981@gmail.com) , and the said mail id was accordingly mentioned in form 35 , for issue of notice but unfortunately, the said counsel parted ways and the assessee was never intimated about the notices that might have been issued in the said mail id and the assessee could not make any representation before the Ld first appellate authority, resulting in *ex-parte* orders , in both the cases.

3. It is further submitted that in one case the order of the Ld first appellate authority was passed on 26/10/2023, and in another case the order is passed on 30/01/2024, sustaining penalty u/s 271D amounting to Rs. 8.42 lakhs and Rs. 29.75 lakhs, respectively, for two separate defaults, in violation of the provisions of section 269SS of the Act 61, and in neither of the case, notices of hearing has never been received by the assessee from the office of the Ld. first appellate authority and consequently, no copy of appeal orders has been served on the assessee and he was totally unaware of the existence of the appeal orders. Subsequently, on gathering information of the disposal of appeal order he appointed a new counsel who guided in filing these appeals

before the tribunal belated by more than four hundred days in both cases, and he prayed for condoning the delay and for admission of the appeals for hearing on merits.

4. The Ld. DR raised objection considering the length of the delay and submitted that the appointed counsel *Mr. Jatin Dhingra* is the person appointed by the assessee himself and if the said counsel fails in his professional duties, the responsibility lies with the assessee and it was also the duty of the assessee to pursue the matter with his appointed counsel, during the pendency of appeal matters and there is no confirmation or any communication from his earlier appointed counsel, regarding his unavailability and there is no proof, that information of hearing dates or appeal orders, has not been communicated by the counsel to the assessee and as such the liability of the assessee cannot be wiped off.

5. After considering the submission we find that the assessee cannot simply wriggle out of his own responsibility because the counsel is appointed by the assessee himself and there is nothing on record to absolve the assessee from his own liability. However, in the interest of justice we condone the delay in filing both the appeals before the tribunal which is more than four hundred days (each) and admit the same for hearing on merits, but at the same time we are of the opinion that the assessee has acted in very negligent manner and we impose token costs on the assessee amounting to Rs. 5,000/- (*Rs. Five Thousand*) to be paid to the credit of the *Prime Ministers*

*national Relief Fund, within fifteen days from communication of this order ( receipt to be produced before JAO).*

6. Brief facts emerging from records are that the assessee individual has accepted cash on two different occasions amounting to Rs. 8,42,000/- against sale of land vide registered deed dated 7<sup>th</sup> March, 2017, and cash amounting to Rs. 29,75,000/- against sale of immovable property on 13<sup>th</sup> May, 2016 (*as per details contained in the penalty orders*) thereby violating the provisions of section 269SS of the Act, on both occasions, against which penalty u/s 271D has been imposed by the Additional CIT-Range NFAC), which was carried in appeal before the Ld. First appellate authority NFAC, and in absence of any representation or any response , before the first appellate authority by the assessee or his Ld. AR on four different dates (*as apparent from the appellate orders*), the appeal has been dismissed *exparte* , without adjudication on merits of the case.

7. The assessee has taken two grounds in appeal challenging the penalty on merits and also on the ground of non-availability of hearing opportunity.

8. In course of hearing the Ld. of the assessee, retreated the same arguments that no notice of hearing has been received by the assessee because of non-cooperation of his previous counsel and all notices might have been served on the counsel and the

assessee was not informed. He prayed for an opportunity to present his case along with documentary evidences before the Ld CIT (A), and prayed for remanding the matter.

9. The Ld. DR has no objection.

10. We have considered the rival submissions and materials on record , and we find that the assessee has filed his written submissions and arguments before the lower authority *Ld JCIT ( NFAC )* as evident from the penalty order dated 15/03/2022, but the same has not been considered by the Ld CIT(A) in course of appellate proceedings on merits , because in course of appellate proceedings no submissions has been filed by the assessee , probably for non-receipt of hearing notice , as stated above.

11. As such in the interest of justice we remand **both the appeals**, back to the Ld first appellate authority, for adjudication on all the grounds contained in form 35 on merits and we direct the assessee to file submissions and explanations along with documentary evidences in support of his contention in both the appeal matters and to fully cooperate in appellate proceedings.

12. Notice to be issued as per provisions of section 282 of the Act 61 and also in email id of the present counsel [pnarora355@yahoo.in](mailto:pnarora355@yahoo.in) .

13. We have not expressed any opinion on merits and all issues are left open.

14. In the result, both the appeals of the assessee are allowed for statistical purposes.

*Order pronounced in open court as on 18.12.2025*

**Sd/-  
(Manoj Kumar Aggarwal)  
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