

**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. 273 & 274/Asr/2025

Assessment Years: 2011-12 & 2012-13

Nazir Ahmad Bhat
Iddgah Road, Lalchowk
Anantnag, J & K-192101

[PAN: AXNPB 1892R]

(Appellant)

Vs.

Income Tax Officer,
Anantnag

(Respondent)

Appellant by : Sh. Vaseem Ahmad, C. A.
Respondent by : Sh. Charan Dass, Sr. D.R.
Date of Hearing : 18.12.2025
Date of Pronouncement : 19.12.2025

ORDER

Per Udayan Dasgupta, J.M.:

These two appeals are filed by the assessee against orders of the Ld. CIT (A) NFAC, passed u/s 250, both dated 20th January, 2024, which has emanated from the orders of the AO, Ward – 3(4) Anantanag, both passed ex-parte u/s 144/147 dated 30/11/2018 and 30/12/2019, respectively.

2. **Condonation of delay:** It is pointed out by the registry that both these appeals has been filed together, belatedly by 369 (three hundred sixty nine days) and the assessee has filed an application (along with affidavit) praying for condonation of delay in filing both the appeals, on medical grounds. It is sworn by the assessee that he is about 67 (sixty seven years old) and suffering from many illness and had to undergo multiple surgeries for which he was bed ridden for many months and though the order of the first appellate authority has been received by him in the month of January, 2024 , he could not contact his counsel for filing the appeal because of his illness, and subsequently , after somewhat recovering in the month of March, 2025, has managed to file both these appeals with the guidance of his *CA Mr . Vaseem Ahmed*, belatedly *by 369 days*, and since there was no willful or intentional default on his part, he prayed for condonation and for admitting the appeals to be heard on merits.

3. During the hearing before the tribunal, the Ld. AR of the assessee, (*CA Vaseem Ahmed*) present in virtual mode, submitted that the assessee is a retired person and a pension holder as reflected in his bank account, and the assessee has being under continuous medical treatment and has undergone multiple surgery and he is presently on ‘ *death bed* ’, and he prayed for admission of the appeal for hearing on merits.

4. Considering the submissions in the affidavit and the verbal statement of the counsel regarding the critical health condition of the assessee, we condone the delay

and admit both the appeals to be heard on merits. (*Even though no supporting medical documents has been filed by the counsel, we accept his verbal statement declared in court, at face value*).

5. Brief facts emerging from records are that the assessee is a retired pension holder and on the basis of information (AIR / CIB information), that the assessee has deposited CASH amounting to *Rs. 19.27 lakhs* in his bank A/c with J & K Bank, Anantanag A/c No. xxxxxxxxx1022, plus *credit entries of Rs. 70 lakhs in the same bank*, for the Asst year 2011-12, and an amount of cash being deposited for the Asst year 2012-13 totaling *Rs.63.04 lakhs*, coupled with the fact that no returns has been filed for any of the year, and there has been no response to various notices issued u/s 133(6) and in absence of any response to subsequent notices issued u/s 148 followed by notices u/s 142(1) of the Act, the assessment for both the years were completed respectively, on a total income of *Rs. 22.13 lakhs* for the asst year 2011-12 and on a total income of *Rs. 15.70 lakhs* for the Asst year 2012-13, (*which also included the pension income and bank interest for respective years*) both *ex-parte* u/s 144/ 147 of the Act 61.

6. Both the years carried in first appeal has been disposed of by the Ld. First appellate authority vide separate orders of even date *20th January, 2024*, both passed *exparte*, after issue of SCN for enhancement, u/s 251(2) of the Act 61, whereby the

total income for Asst year 2011-12 has been enhanced by Rs. 70.07 lakhs and for the asst year 2012-13 the same is enhanced by Rs. 50.43 lakhs.

7. Now the assessee is in appeal before the tribunal for both the years , on various grounds contained in the memo of appeal and in course of hearing the Ld AR submitted that the source of cash deposits in bank accounts are out of sale proceeds of immovable property (*agricultural lands*) and a part is out of sale proceeds of business of “ *tonga carts and accessories* ” and since the assessee was totally bed ridden , no evidence could be furnished before appellate authorities and submissions could not be filed in course of appellate proceedings and prayed for a proper opportunity of hearing for explaining his case for both the years.

8. The Ld DR has no objection.

9. We have considered the materials and heard the rival counsels and we find that the Ld CIT (A) has taken recourse to enhancement vide notice issued as per provisions of *section 251(2) of the Act 61* for both the years due to reasons contained in the respective SCN , to which proper explanation with supporting documentary evidences are required from the assessee , and the assessee being medically indisposed could not comply with the same , and as such in the interest of justice we remand both the appeals to the Ld first appellate authority for fresh adjudication on merits of the case on all issues contained therein and we direct the assessee to file all supporting documents

relating to sale of agricultural lands and other incidental documents of business, to explain the source of cash deposited in bank and explain the credit entries as appearing in bank statement and to fully cooperate in appellate proceedings.

10. The assessee will be allowed fair and reasonable opportunity of being heard and notice to be issued u/s 282 of the Act and also in email id of the counsel ahmadcavaseem@gmail.com .

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

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

Order pronounced in open court as on 19.12.2025

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