

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E', NEW DELHI

BEFORE SHRI VIMAL KUMAR, JUDICIAL MEMBER  
&  
SMT. RENU JAUHRI, ACCOUNTANT MEMBER

ITA No. 5214/DEL/2025  
Assessment Year: 2011-12

<b>Shri Sumer Singh,</b> C/o Anu Jain & Company, 272-R-, First Floor, Near Palika Complex, Model Town Rewari- 123401 Haryana	Vs	<b>ITO,</b> Rewari (JAO)
(APPELLANT)		(RESPONDENT)
PAN No. CTWPS6320J		

**Assessee by :** Shri Sumer Singh (Self Assessee)  
Shri P.N. Shashtri, Adv.

**Department/Revenue by :** Ms. Ankush Kalra, SR. DR

Date of Hearing: 18.12.2025

Date of Pronouncement: 22.12.2025

**ORDER**

**PER RENU JAUHRI, AM:**

1. The above captioned appeal is preferred against the order dated 29.11.2025, passed by Ld. CIT(A), National Faceless Appeal Centre, New Delhi (for short, CIT(A)) u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as, "Act"), in Appeal No. CIT(A)- Rohtak/10151/2019-20 for

A.Y. 2011-12. The assessment was framed by the Assessing Officer (for short, AO) u/s 147 r.w.s. 143(3) of the Act vide order dated 13.12.2018.

2. At the threshold, it is noted that the appeal is time-barred by 574 days. An application for condonation along with an affidavit has been filed by the assessee. It has been explained therein that the assessee is a semi-literate agriculturist who was unaware about the password of e-mail id created by his Counsel due to which he was unable to make any compliance to the notices issued by Ld. CIT(A). No physical copy of the appellate order was received by the assessee, due to which the appeal was filed belatedly as he remained unaware about the dismissal of his appeal.

In view of the facts explained by the assessee, we are of the considered opinion that the delay was caused due to genuine and *bonafide* reasons and the same is, therefore, being condoned.

3. The grounds of appeal are reproduced as under:

- “(a) That the order passed by the Ld. CIT(A), NFAC dated 29.11.2023 is bad in law and against the principles of natural justice as the same has been dismissed ex parte without providing proper and effective opportunity of hearing to the appellant.*
- (b) That the impugned order is arbitrary, unjust, and deserves to be set aside to the file of Ld. CIT(A), NFAC with a direction to decide the matter on legal grounds as well as on merits of the case.*
- (c) That the Ld. CIT(A), NFAC grossly erred in dismissing the appeal without adjudicating on the merits of the grounds raised by the appellant.*
- (d) That the initiation of reassessment proceedings and consequent framing of assessment is bad in law and void ab initio.*
- (e) The appellant craves leave to add, alter, or amend the above grounds before or at the time of hearing. ”*

4. Brief facts of the case are that the assessee is an agriculturist who had not filed his return for AY. 2011-12. As per information available with the IT department, the assessee had deposited cash of Rs. 66,50,000/- in his savings bank account maintained with Yes Bank Limited, during F.Y. 2010-11. Accordingly, the case was reopened u/s 148 of the Act vide issue of notice dated 29.03.2018. The assessee filed his return declaring income of Rs. 1,60,190/- on 06.08.2018 in response to this notice. During the course of proceedings, the assessee explained that he had sold an agricultural land for a consideration of Rs. 1,24,32,000/- during F.Y. 2010-11 and the money received has been deposited in his bank account. The assessee also furnished a copy of the sale deed in support of his claim. Ld. AO noticed from the sale deed that the impugned land was situated within 5 kms of the municipal limits, and, therefore, treated it as a capital asset u/s 2(14) of the Act and added the entire amount of sale consideration to the returned income of the assessee. Assessment was accordingly completed u/s 143(3) at an income of Rs. 1,25,92,190/- vide order dated 13.12.2018.

Aggrieved, the assessee preferred an appeal before the Ld. CIT(A). As no compliance is made to the notices issued by the Ld. CIT(A) except an application of adjournment filed by the assessee on 07.11.2023, the appeal was dismissed *ex-parte* vide order dated 29.11.2023.

Further aggrieved, the assessee has preferred an appeal before the Tribunal.

5. Before us, it has been submitted by the Ld. AR that no proper opportunity of being heard was given by the Ld. CIT(A) and the appeal was dismissed *ex-parte*. Reasons of non-compliance before Ld. CIT(A) have been explained in the affidavit filed for condonation of delay. Ld. AR has further

submitted that the issue regarding the nature of land has not been examined properly by the lower authorities. He has, therefore, prayed that the matter be restored back to the Jurisdictional Assessing Officer (for short, J.A.O) to ascertain the distance of the impugned land from the municipal limits as required u/s 2(14) of the Act to determine whether it is an agricultural land or otherwise.

The Ld. DR has not objected to the above said proposition.

6. We have heard the rival submissions and perused the material placed on record. In the interest of justice, we deem it appropriate to restore the matter to the J.A.O for fresh examination of the issue regarding nature of the land sold, after giving proper opportunity to the assessee. The assessee is also directed to remain vigilant and make requisite compliance before the J.A.O.
7. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 22-12-2025.

**Sd/-**  
**(VIMAL KUMAR)**  
**Judicial Member**

**Sd/-**  
**(RENU JAUHRI)**  
**Accountant Member**

Dated: 22.12.2025

Pooja Mittal

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi