

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

HYBRID HEARING

**BEFORE HON’BLE SHRI RAJPAL YADAV, VICE PRESIDENT
AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकरअपीलसं./ ITA No.22/CHANDI/2025
(निर्धारणवर्ष / Assessment Year: 2011-12)**

Shri Jaswinder Singh 212-A, Ferozpur Road Rajguru Nagar, Ludhiana - 141001	बनाम/ Vs.	ITO Ward-6(1) Aaykar Bhawan, Rishi Nagar, Ludhiana
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. BRGPS-2619-F		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Ashwani Kumar (CA) (Virtual) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Vivek Vardhan (Addl. CIT) - Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	14-01-2026
घोषणाकीतारीख / Date of Pronouncement	:	15-01-2026

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC [CIT(A)] dated 18-11-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment basis* u/s 147 r.w.s. 144 of the Act on 12-12-2018. The only prayer of Ld. AR is to restore the assessment back to the file of Ld. AO which has been opposed by Ld. Sr. DR.

2. The assessment has been framed on best judgment basis wherein Ld. AO made addition of cash deposit of Rs.25 Lacs. The Ld. CIT(A) did not admit the appeal for want of condonation of delay of 2 years and 10 months. Aggrieved, the assessee is in further appeal before us.

3. Keeping in mind the guiding principles laid down by Hon'ble Apex Court in the case of **Collector, Land Acquisition vs. Mst. Katiji & Ors. (1987; (2) TMI 61 SC)**, we condone the delay in first appeal. Since the assessment has been framed on ex-parte basis, we direct Ld. AO to frame de novo assessment with a direction to the assessee to plead and prove its case forthwith.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 15th January, 2026.

-Sd-
(RAJPAL YADAV)
VICE PRESIDENT

-Sd-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 15-01-2026

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 CHANDIGARH