

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

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND
SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
(Physical Hearing)**

**I.T.A. No. 21/Asr/2025
Assessment Year: 2012-13**

Harcharan Singh, Baghat Barzulla Crossing Arinagar, Jammu and Kashmir. [PAN:-BPFPS0272H] (Appellant)	Vs.	ITO, Ward-3(1), Srinagar. (Respondent)
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Appellant by	None.
Respondent by	Sh. Charan Dass, Sr. DR

Date of Hearing	19.01.2026
Date of Pronouncement	21.01.2026

ORDER

Per: Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of Id. JCIT (A)-1, Surat, passed u/s 250 of the Act, 1961 vide order dated 08.07.2024 which has emanated from the order of AO, ITO, Ward -1(3), Srinagar, passed u/s 144 r.w.s. 147 of the Act, vide order dated 03.12.2019.

2. Condonation of delay: This appeal is filed belatedly by 123 (*one hundred twenty three*) days and the assessee has prayed for condonation of delay along

with an affidavit and copies of medical documents on the ground of his father's illness. He has filed medical documents of his father Mr Samir Singh as evidence of continuous and prolong medical treatment at "*Ujala Cygnus Kashmir super speciality hospital*", for chronic kidney disease, and a certificate from the doctor that the father of the assessee has also suffered a stroke. It has been claimed that the assessee was fully and wholly occupied with his father's treatment, resulting in delay in filing of this appeal before the tribunal. The CIT (A) order dated 8th July, 2024, was supposed to have been appealed against within 6th September, 2024, but the appeal has been actually filed on 7th January, 2025, with a delay of 123 days. The medical certificates and clinical lab tests reports furnished before us, covers the period from 10th March, 2024 till 9th February, 2025, and the appeal has been filed in January, 2025. Considering the contents of the affidavit and enclosed medical papers, we are of the opinion that sufficient reasons are shown by the assessee explaining the delay and as such we condone the delay and admit the same for hearing on merits.

3. The assessee has taken five grounds of appeal in form 36, relating to the addition of Rs. 9,23,961/- (Rs.8 lakhs being investment in SBI mutual funds plus Rs. 1,05,946/- being the business profits estimated @ 8% of total deposits

of Rs.13.24 lakhs in J & K Bank A/c XXXXXXXX 00905 plus Rs.18,015/- being business profits arising out of transactions in SBI A/c No XXXXXX 50982).

4. There was no appearance by the assessee or his Ld. AR on repeated calls either physically or virtually, and the assessee has simply filed an adjournment application on account of his father's ill health, but considering the fact that the matter has already been adjourned earlier on three occasions at the instance of the assessee, and also considering the fact that the assessment has been completed ex-parte both at the assessment stage 144/147 and also at the first appellate stage, (in absence of any representation by the assessee in spite of notices being issued on five different dates), we are of the opinion that no purpose will be served by adjourning this appeal any further .

5. We proceed to decide this appeal on merits after hearing the Ld. DR.

6. The assessee has filed a certificate from his bankers (undated) certifying that the source of investment in SBI Mutual funds amounting to Rs. Eight lakhs, on 9th March, 2012, has been transferred from his SB account (but the said certificate needs to be examined and verified by the AO regarding its authenticity and genuineness), and as such in all fairness of things the matter needs to go back to the files of the AO.

7. The Ld. DR relied on the order of the CIT (A) and prayed for upholding the same and also pointed out that the assessee is a habitual defaulter and has never responded to any of the notices issued by the AO and the Ld. CIT (A), even though notices has been issued by speed post and vide email, on numerous occasions and assessee has also received the same.

8. We have considered the materials available on record and we are also of the opinion that the assessee has been intentionally avoiding response to notices received, and we consider it a fit case for imposition of “costs”, but considering his father’s illness as submitted in his affidavit, we take a very lenient view, and we impose a token cost of Rs.2,000/- (Rs. Two Thousand only) payable to the “Prime Ministers National Relief Fund” within ten days from the date of communication of this order, evidence of which to be filed before jurisdictional AO.

8.1 With the above observation the matter is set aside to the AO for (de novo) fresh assessment and the assessee is also directed to file all documentary evidences in support of his contention and to fully cooperate in fresh proceedings to explain the financial transactions contained in his bank accounts to the satisfaction of the AO.

9. The assessee to be allowed opportunity of being heard.

10. We have not expressed any opinion on merits of the case.
11. In the result the appeal of the assessee is allowed for statistical purpose.

Order pronounced on 21.01.2026 in the Open Court

Sd/-

(MANOJ KUMAR AGGARWAL)
Accountant Member

Sd/-

(UDAYAN DASGUPTA)
Judicial Member

AKV

Copy of the order forwarded to:

- (1)The Appellant
- (2) The Respondent
- (3) The CIT
- (4)The DR, I.T.A.T.

True Copy
By order