

**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. No. 300/Asr/2025**  
Assessment Year: 2017-18

Narchoor Company  
Anantnag (Former Partner-Abdul  
Hameed Narchoor) Rayees Ahmad  
Koul, Anantnag, UT- J & K 192101  
[PAN: AAFFN 6547G]

**(Appellant)**

Vs.

Income Tax Officer,  
Ward, Udhampur, UT-  
Jammu & Kashmir

**(Respondent)**

Appellant by	:	Mohd. Iqbal Untoo, C.A.
Respondent by	:	Sh. Charan Dass, Sr. D. R.
Date of Hearing	:	19.01.2026
Date of Pronouncement	:	20.01.2026

**ORDER**

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

This appeal is filed by the assessee against the order of the Id. CIT (A) NFAC, Delhi dated 28.12.2023 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the ITO, Ward, Anantnag passed u/s 144 of the Act, 1961 dated 30.12.2019.

2. **Condonation of delay:** It is pointed out by the registry that the appeal is filed belatedly by 411 (*four hundred eleven*) days. The assessee has filed an application explaining the reasons for delay where he submitted that the order of the Id. first appellate authority passed on 28.12.2023 was actually served on 18.03.2024 and the appeal against the same has been filed before the Tribunal on 15.04.2025 which is belated by 411 days. He further submitted that a massive fire broke out in the assessee's business premises on July, 2023 which completely destroyed his entire shop and its infrastructure, and all his business records were reduced to ashes and in support of his claim copy of F.I.R. along with the photographs of the damaged property has been submitted. The misfortune was so huge that the assessee was financially crippled and psychologically disturbed and was not in a position to continue his business. All communications from the office of the Id. CIT(A) has not been received by the assessee and being psychologically affected it took time for the assessee to recovery from the devastation. Subsequently, he managed to reopen his shop room with great difficulty and with the help of a newly appointed counsel, he prepared and filed this appeal before the Hon'ble Tribunal on 15<sup>th</sup> April, 2025 by post which is barred by limitation. He has filed an affidavit in support of his application for condonation of delay along with the documentary evidences of the unfortunate mishappening.

3. He prayed for condonation of delay and for admission of the appeal to be heard on merits.

4. The ld. DR has no objection.
5. Considering the reasons contained in the affidavit we condone the delay and admit the appeal to be heard on merits.
6. There are seven grounds of appeal taken by the assessee in Form No. 36 and the main grievance of the assessee is that the appeal has been disposed of by the ld. CIT(A) without affording reasonable and proper opportunity of hearing.
7. The ld. AR in course of hearing submitted that the addition of Rs. 11.50 lacs has been made by the AO on account of cash deposit (SBN) in bank during the demonetization period which has remained unexplained as per the AO. He submitted that the deposits are out of regular business sales and provided an opportunity is allowed, he will be in a position to explain the source of the same with necessary evidences. He prayed for an opportunity of hearing before the ld. CIT(A).
8. The ld. DR relied on the order of the ld. CIT(A).
9. We have heard the rival submissions and considered the materials on record and we find that in course of appellate proceedings, four notices has been issued on separate dates but the same has remained un-complied may be due to the reasons of total destruction caused by the fire.

10. As such, in the interest of justice, we remand the matter back to the files of the ld. first appellate authority to allow the assessee an opportunity of hearing to explain his case with supporting documents and we direct the assessee to fully cooperate in the appellate proceedings and submit all necessary documentary evidences in support of his contention contained in the grounds of appeal in Form No. 35.
11. We have not expressed any opinion on merits of the case and all issues are left open.
12. In the result, the appeal of the assessee is allowed for statistical purpose.

*Order pronounced in the open court as on 20.01.2026*

**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