

IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AMRITSAR

VIRTUAL HEARING

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND
SHRI UDAYAN DAS GUPTA, JM

आयकरअपीलसं. / ITA No.98/ASR/2025
(निर्धारणवर्ष / Assessment Year: 2012-13)

Sophia Amin Bagh Mentab, Srinagar UT J & K – 190019	बनाम/ Vs.	ITO Ward- 3(3) Aaykar Bhawan, Rajbagh, Srinagar, J & K 190001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AOQPA-6952-B		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Ubaid Nazir (Advocate) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Charan Dass (Addl. CIT) - Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	02-02-2026
घोषणाकीतारीख / Date of Pronouncement	:	02-02-2026

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC dated 09-02-2024 in the matter of an assessment framed by Ld. AO u/s 144 / 147 on 08-12-2019. In the assessment order, Ld. AO made addition of Rs.10,00,967/- which represent investment in SBI mutual fund. The Ld. CIT(A) confirmed the

assessment for want of reply from the assessee. Aggrieved, the assessee is in further appeal before us. The registry has noted delay of 303 days in the appeal, the condonation of which has been sought by the assessee on the strength of condonation petition which is accompanied by affidavit of the Assessee.

2. The only prayer made by Ld. AR is condonation of delay and another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

3. Keeping in mind the principles of natural justice, we admit the appeal and accept the prayer of Ld. AR. Accordingly, the impugned order is set aside and Ld. CIT(A) is directed to adjudicate the appeal afresh on merits. The assessee is directed to plead and prove its case forthwith.

4. The appeal stands allowed for statistical purposes.

Order pronounced on 02nd February, 2026.

-Sd-

(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

-Sd-

(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 02-02-2026

AB

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 AMRITSAR

