

**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**

**आयकर अपील सं. / ITA No.259/ASR/2025**  
**(निर्धारण वर्ष / Assessment Year: 2012-13)**

<b>Taxi Operators Union</b> Railway Station (Jammu) C/o Shri P.N. Arora (Advocate) 3 <sup>rd</sup> Floor, SRK Mall, 14-Kennedy Avenue Mall Road, Amritsar (Punjab)-143001	<b>बनाम/ Vs.</b>	<b>ITO Ward -1(3)</b> Aaykar Bhawan Rail head complex Panama Chowk Jammu - 180012
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AABAT-4171-F</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Sh. P. N. Arora (Advocate)- Ld. AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Sh. Charan Dass (Addl. CIT) - Ld. Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	02-02-2026
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	03-02-2026

**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 29-05-2024 in the matter of an assessment framed by Ld. AO u/s 144 / 147 on 03-12-2019.

2. The registry has noted delay of 240 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 on behalf of assessee-entity. The delay has been attributed to the fact that there were changes in the administration of the union.

3. It could be seen that the assessment has been framed on *best judgment* basis wherein Ld. AO has made addition of cash deposit of Rs.39.80 Lacs. The Ld. CIT(A) confirmed the addition for the same very reasons. The only prayer of Ld. AR is another opportunity of hearing which has been opposed by Ld. Sr. DR.

4. 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 we restore the matter back to the file of Ld. AO for de novo assessment with a direction to the assessee to plead and prove its case forthwith.

5. The appeal stands allowed for statistical purposes.

Order pronounced on 03<sup>rd</sup> February, 2026.

-Sd-

**(UDAYAN DAS GUPTA)**  
**JUDICIAL MEMBER**

-Sd-

**(MANOJ KUMAR AGGARWAL)**  
**ACCOUNTANT MEMBER**

Dated: 03-02-2026

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