

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.277/ASR/2025
(निर्धारण वर्ष / Assessment Year: 2012-13)

Shri Imtiyaz Ahmad Beigh Lal Bazar Srinagar, J & K 190023	बनाम/ Vs.	ITO Ward-1 Near Silk Factory, Raj Bagh, Srinagar, J & K 190008
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AJIPB-8121-E		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Bashir Ahmad Lone (CA) – 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 30-01-2024 in the matter of an assessment framed by Ld. AO u/s 144 / 147 on 25-11-2019. In the assessment order, Ld. AO made addition of cash deposit for Rs.33.82 Lacs. The Ld. CIT(A) dismissed the appeal by invoking provision of Sec.249(4)

and in view of the fact that the assessee remained non-compliant. Aggrieved, the assessee is in further appeal before us.

2. The registry has noted delay of 7 days in the appeal. The Ld. AR pleaded for adjudication of appeal on merits and sought another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

3. It appears that the assessee has not filed any return of income and it may not be required to pay the advance tax. 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 without raising the issue of advance tax. 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