

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

VIRTUAL HEARING

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

आयकरअपीलसं. / ITA No.133/ASR/2025
(निर्धारणवर्ष / Assessment Year: 2017-18)

Shri Atma Singh VPO Pandori Khas, Nakodar Punjab - 144040	बनाम/ Vs.	ITO Ward-1 Nakodar (Punjab)
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. FIQPS-5726-E		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Parikshit Aggarwal (CA) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Charan Dass (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	04-02-2026
घोषणाकीतारीख / Date of Pronouncement	:	05-02-2026

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC dated 08-09-2023 in the matter of an assessment framed by Ld. AO on *best judgment basis* u/s 144 on 30-12-2019 wherein Ld. AO made addition of Rs.10 Lacs. The registry has noted delay of 464 days, the condonation of which has been sought by Ld. AR. The Ld. AR also prayed for another opportunity of hearing before

lower authorities since the assessee has failed to make any representation therein. The Ld. Sr. DR pleaded for dismissal of the appeal.

2. It emerges that the assessee has remained non-compliant before both the lower authorities and the appeal before Tribunal has been filed with a delay. Keeping in mind the principles of natural justice, we deem it fit to admit the appeal and direct Ld. AO to frame fresh assessment with a direction to the assessee to plead and prove its case forthwith. The same would come at a cost of Rs.5,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to 'Prime Minister's National Relief Fund'. The proof of the same would be furnished by the assessee to Ld. AO who shall proceed for framing the assessment de novo.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 05th February, 2026.

-Sd-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

-Sd-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 05-02-2026

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