

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL  
DIVISION BENCH, 'DB' AMRITSAR

BEFORE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER &  
SHRI UDAYAN DASGUPTA, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 28/ASR/2025

निर्धारण वर्ष / Assessment Year: 2018-19

Sukhbir Singh, C/o Sukhbir Singh & Co., Faridkot Road, Guruharsahai, Punjab 152022	V s	ITO, Ward 3(1), Ferozepur
स्थायी लेखा सं./PAN NO: AHJPS2687M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

**VIRTUAL HEARING**

Assessee by : None  
Revenue by : Sh. Charan Dass, Sr. DR

Date of Hearing : 02.02.2026  
Date of Pronouncement : 04.02.2026

**ORDER**

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

This appeal is filed by the assessee against the order of the ld. CIT (A) NFAC, Delhi dated 17.09.2024, passed u/s 250 of the Income Tax Act, 1961(henceforth the Act) which has emanated from the order of the AO (assessment unit) dated 26/05/2021 for AY 2018-19 passed u/s 143(3) rws 144B of the Act.

2. There was no appearance on behalf of the assessee or its counsel, on repeated calls, but considering the materials on record and the

grounds of appeal we proceed to dispose off the appeal after hearing the Ld DR.

3. Condonation of Delay : It is pointed out by the registry that the appeal is belatedly *filed by 53 days* and the assessee has filed an application explaining the delay that no physical copy of the order dated 17/09/2024 has been served and the assessee being engaged only in agricultural activity was fully dependent on his appointed counsel who might have missed out the deadline because of audit work of his clients during the period of October 2024 and since there was no intentional default on the part of the assessee the delay of 53 days in filing this appeal may please be condoned and the appeal may be admitted for hearing on merits.

4. The Ld DR has no objection.

5. Considering the reasons we are satisfied that there has not been any intentional neglect on the part of the assessee and as such we condone the delay.

6. Brief facts are that the assessee is engaged in agricultural activity on lease hold lands and has disclosed agricultural income of *Rs. 1.53 crores (plus interest income of Rs. 63.60 lakhs)* and in course of scrutiny assessment documentary evidences were filed and explanation submitted and hearing conducted through video, where the AO accepted a portion of the declared agricultural income as authentic and disallowed an amount of *Rs. 92 lakhs (approx.) as income from sources other than agriculture*, resulting in an addition u/s 68 of the Act, in absence of adequate documentary evidences pertaining to sale proceeds of such quantity of agricultural produce as declared and also in absence

of adequate quantity of land holdings , practically capable of generating such huge agricultural income.

7. The matter before the Ld CIT ( A ) has been dismissed *ex parte* in absence of any submissions or representation filed in appellate proceedings in spite of repeated notices being issued.

8. We are of the opinion that this case needs to be explained with sufficient documentary evidences of land holdings (either *owned or leased*) along with supporting evidences of actual agricultural activities carried out which may result in production of crops capable of generating such quantity of agricultural produce, as declared by the assessee in his return. In other words, this case is *deficit in factual evidences* which only the assessee can produce.

9. As such in the interest of justice we remand the matter back to the Ld CIT(A) to allow the assessee one more opportunity to produce documentary evidences and submissions in support of his contentions and we direct the assessee to fully cooperate in appellate proceedings .

10. The assessee to be allowed proper opportunity of hearing and notice to be issued in email of the assessee and his counsel as stated in form 35.

11. We have not expressed any opinion on merits.

12. In the result the appeal of the assessee is allowed for statistical purpose.

Order pronounced on 04.02.2026.

Sd/-  
**(MANOJ KUMAR AGGARWAL)**  
**ACCOUNTANT MEMBER**  
“rkk”

Sd/-  
**(UDAYAN DASGUPTA)**  
**JUDICIAL MEMBER**

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,  
CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar