

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. 271/ASR/2025

निर्धारण वर्ष / Assessment Year: 2017-18

Mukhtar Ahmed Sheikh, Ward 2, Bandipore Kashmir 193502 Srinagar	V s	ITO, Ward 1, Srinagar
स्थायी लेखा सं./PAN NO:		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

**VIRTUAL HEARING**

Assessee by : Sh.  
Revenue by : Sh. Charan Dass, Sr. DR

Date of Hearing : 03.02.2026  
Date of Pronouncement : 05.02.2026

**ORDER**

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

This appeal is filed by the assessee against the order of the ld. CIT (A) NFAC, Delhi dated 06.12.2023, passed u/s 250 of the Income Tax Act, 1961 (*henceforth the Act*) which has emanated from the order of the AO (*ward, Baramulla*) dated 13/12/2019 for AY 2017-18 passed u/s 147 r.w.s. 144 of the Act.

2. Condonation of Delay : It is pointed out by the registry that the appeal is belatedly filed by 400 days and the assessee has filed an application explaining the delay on medical issues, stating that he was diagnosed with disc-related problem in his back and was advised strict bed rest by the doctor and was unable to move out. In support of such explanation, he has filed Medical Certificate from "Sarah Multi Speciality Hospital for the period 2024

March. It is seen that the appellate order has been passed in December 2023 and it is the case of the Assessee that thereafter he has been subjected to medical attention and was on complete bed rest. He prayed for admitting the appeal for adjudication on merits and for condonation of delay on medical grounds.

3. The Id. DR has no objection considering the medical issue.

4. We have considered the application and the medical certificate and we are of the opinion that there was no intentional delay on the part of the Assessee and as such we condone the delay and admit the appeal for hearing on merits.

5. Brief facts emerging from the records are that the Assessee had deposited cash (SBN) during demonetisation period amounting to Rs. 29.91 lacs but has not submitted his regular return nor in response to notices u/s 142(1). In the absence of any compliance and representation by the Assessee in the course of assessment proceedings, the assessment has been completed on total income of Rs. 44.76 lacs (including an addition of Rs. 29.91 lacs u/s 69 of the Act plus amount of Rs. 14.55 lacs being estimated business profit @ 8% of the remaining bank transactions).

6. Matter carried in appeal before the Ld. CIT(A) has been dismissed in the absence of any response or submission in the course of appellate proceedings in reply to various notices issued from the office of the Ld. CIT(A). The various dates are reflected in the paragraph 5.1 of the appellate orders.

7. Now, the Assessee is in appeal before the Tribunal and the main grievance of the Assessee is that he has not been allowed proper and reasonable opportunity of being heard. He further submitted that since the Assessee was hospitalised and advised bed rest, it was not possible for him to appear for hearing and representing the matter before the Id. first appellate authority and as such he prayed for opportunity of hearing.

8. The ld. DR relied on the orders of the CIT(A) and has raised objections regarding non compliance to various notices issued from the office of the CIT(A).

9. We have considered the rival submissions and materials on record and we find the Assessee should be allowed one more opportunity on the principles of natural justice to prove his case and as such we remand the matter back to the file of the ld. first appellate authority to allow the Assessee one more opportunity to submit documents and submissions in support of his contention.

10. We have not expressed any opinion on merits and left all issues open.

11. In the result the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 05.02.2026.

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