

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.667/ASR/2025

निर्धारण वर्ष / Assessment Year: 2017-18

Aijaz Ahmad Sheikh, Firdous Abad Batmuloo, Srinagar 190001 Jammu & Kashmir	V s	ITO, Ward-1, Srinagar
स्थायी लेखा सं./PAN NO: BCBPS9630N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

**VIRTUAL HEARING**

Assessee by : Sh. P.N. Arora, Advocate  
Revenue by : Sh. Charan Dass, Sr. DR

Date of Hearing : 04.02.2026  
Date of Pronouncement : 05.02.2026

**ORDER**

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

This appeal is filed by the assessee against the order of the Id. CIT (A) NFAC, Delhi dated 22.12.2023, passed u/s 250 of the Income Tax Act, 1961 (*henceforth the Act*) which has emanated from the order of the AO (*Ward – 1, Srinagar*) dated 11/12/2019 for AY 2017-18 passed u/s 144 of the Act.

2. Condonation of Delay: It is pointed out by the registry that the appeal is belatedly *filed by 594 days*. The Assessee has filed an application requesting for condonation of delay on the ground that his earlier counsel Mr.

M.A. Mir has not cooperated with the Assessee and the order has been received by the earlier counsel which has not been communicated to the Assessee and all documentary evidence and entire file was in the custody of Mr. Mir, earlier counsel. In other words, the Assessee wanted to make out a case that all documentary evidences were lying with the earlier counsel and on account of the failure of the counsel to hand over the documents to the Assessee, the Assessee was at a loss and could not file the appeal in time. The delay in filing the appeals was because of the non-cooperation on the part of the earlier counsel. He prayed for admission of the appeal for hearing on merits.

3. The ld. DR raised objection to the admission of the appeal for condonation of delay, considering the length of the delay.

4. We have considered the reasons put forth by the Assessee requesting for condonation of delay which does not seem to be very convincing, as such, we are also of the opinion that there has been an intentional neglect on the part of the Assessee in filing of this appeal within time. As such we consider it to be a fit case where cost should be imposed and we hereby impose a cost of Rs. 5000/- (Rs. Five thousand only) payable by the Assessee to the credit of "Prime Minister's Relief fund" to be paid within 15 days from the communication of this order. However, on the principles of natural justice, we condone the delay and admit the appeal for hearing on merits.

5. Brief facts emerging from records are that the Assessee has made cash deposit of Rs. 2.75 crores in his bank account with J & K Bank Ltd and Punjab

National Bank during the year under appeal out of which, Rs. 67.69 lacs were deposited during the demonetisation period. In the absence of return of income being filed, notices were issued u/s 142(1) of the Act which remained uncompiled. In the absence of any representation or response to various other notices issued in the course of assessment proceedings, the assessment has been completed on a total income of Rs. 84.34 lacs (including 67.69 lacs) u/s 69A of the Act bearing the SBN deposit plus the amount of Rs. 16.64 lacs being the profit estimated @ 8% on the remaining deposit in the bank account).

6. The matter carried in appeal before the Ld. CIT(A) which has been dismissed in the absence of any response to various notices issued from the office of the first appellate authority ( as per details contained in paragraph 3 of the appellate order).

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 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