

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

(PHYSICAL COURT)

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

I.T.A. No. 20/Asr/2024
Assessment Year: 2012-13

Tariq Ahmad Siddiqui
Chinkral Mohalla, Habba Kadal,
Srinagar (J. & K.), 190002

Vs.

Income Tax Officer,
Ward-3(1), Srinagar

[PAN: CMBPS 7134N]

(Appellant)

(Respondent)

Appellant by	:	Sh. Bashir Ahmad Lone, C. A.
Respondent by	:	Sh. Charan Dass, Sr. D.R.
Date of Hearing	:	22.01.2026
Date of Pronouncement	:	09.02.2026

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the ld. CIT (A) NFAC, Delhi dated 14.09.2023 passed u/s 250 of the Income Tax Act, 1961 (*henceforth the Act*) which has emanated from the order of the ITO, Ward-3(3), Srinagar dated 08.12.2019 passed u/s 147 r.w.s. 144 of the Income Tax Act, 1961.

2. There are six grounds of appeal taken by the assessee before the tribunal and the main grievance of the assessee is that the Ld. first appellate authority has not adjudicated the grounds of appeal contained in form 35 on merits of the case and has also disputed service of notice u/s 148.

3. In course of hearing, before the Tribunal, the ld. AR of the assessee submitted that the assessment in this case has been completed *ex-parte u/s 144/147* on a total income of *Rs.25.16 lacs*, solely on the basis of cash of said amount being deposited in bank by the assessee, and the matter carried in appeal before the *ld. first appellate authority* has been dismissed without affording any proper opportunity of hearing. He further explained that the source of cash of *Rs. 25.16 lacs* in bank has arisen out of sale proceeds of immovable property, which is also noted by the ld. first appellate authority in his appellate order, and as such, he prayed that the addition on this count should be deleted on the merits of the case.

4. The ld. DR relied on the order of the ld. CIT(A) and submitted that no written submissions or documentary evidence of sale of immovable property has been filed neither in course of assessment nor in course of appellate proceedings (*as evident from para 5.3 of the appellate order, in spite of repeated opportunities*). In absence of any documentary evidences being produced by the assessee , in support of his contention of sale of immovable property even after numerous opportunities (*and none*

produced before the tribunal either) the Ld DR prayed for sustaining the appellate order.

5. We have heard the rival submissions and considered the materials on record and we find that that the notices has been issued from the office of the ld. first appellate authority in the *ITBA Portal (para 4 of the appellate order)* and there is no proof of service of notice *through e-mail id* of the assessee and as such, in the interest of justice, we are of the opinion that the assessee should be allowed one more opportunity to produce the *documentary evidences* relating to sale of residential property (*as claimed by the assessee*) and to explain the source of his cash deposit in bank account.

6. As such, we remand the matter back to the file of the ld. CIT(A) to allow the assessee one more opportunity to produce the necessary documentary evidences and we direct the assessee to file necessary submissions and evidences in support of his contention and to fully co-operate in the appellate proceedings.

7. We have not expressed any opinion on merits of the case and all issues are left open.

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

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 09.02.2026

Sd/-
(Manoj Kumar Aggarwal)
Accountant Member

Sd/-
(Udayan Dasgupta)
Judicial Member

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy
By Order