

**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. 100/Asr/2025**  
Assessment Year: 2017-18

Turna Cold Store  
Through C/o Sh. Rohit  
Arora, Model Town, Shahkot  
Distt. Jalandhar, Punjab 144702  
[PAN: AAJFT 8671K]

Vs.

Income Tax Officer,  
Ward, Nakodar

**(Appellant)**

**(Respondent)**

Appellant by : Sh. Nirmal Mahajan, C. A.  
Respondent by : Sh. Charan Dass, Sr. D. R.  
Date of Hearing : 22.01.2026  
Date of Pronouncement : 20.02.2026

**ORDER**

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

This appeal is filed by the assessee against the order of the Id. CIT (A) NFAC, Delhi dated 26.11.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the penalty order of the AO, NFAC dated 15.03.2022 passed u/s 270A of the Income Tax Act, 1961.

2. **Condonation of delay:** It is pointed out by the registry, that the appeal is belatedly filed by 17 (seventeen) days and the assessee has filed an application explaining the delay along with an affidavit, that he was out of India and did not receive the appellate order in time and after receipt of order he took necessary steps to file this appeal before the Tribunal which was belated filed by 17 days and he prayed for condoning the delay and for admission of the appeal for hearing on merits.
3. The ld. DR has no objection.
4. Considering the facts that there has not been any intentional default on the part of the assessee, we condone the delay and admit the appeal.
5. Brief facts of the case are that the assessee has made cash deposit in bank account during the demonetization period amounting to *Rs.19.50 lacs* (SBN) and in absence of any valid return on record, assessment was completed on the basis of cash flow statement filed by the assessee by estimating the profits from business @ (eight) 8% u/s 44AD of the Act.
6. Penalty proceedings were initiated u/s 270A of the Act for under reporting of income in consequence of mis-reporting and subsequently vide penalty order dated 15.03.2022, a penalty of *Rs.5.37 lacs* was imposed @200% of the tax payable on *under reported income*.

7. The matter carried in appeal before the Id. CIT(A), has been dismissed for non-representation by the assessee in response to various notices issued on at least five occasions as apparent from para-4 of the appellate order.

8. Now, the assessee is before the Tribunal praying for an opportunity of hearing on the ground of non-service of notice from the appellate office and as evident from the appellate order (para 4.1) all notices has been issued in the *ITBA portal* and none has been issued in the e-mail id given in Form 35 [ROHIT9888106833@gmail.com](mailto:ROHIT9888106833@gmail.com).

9. He prayed for an opportunity of hearing before the Id. first appellate authority which has not been allowed in this case in absence of any notice being actually received.

10. The Id. DR relied on the order of the Id. CIT(A) but he has no objection if the matter is remanded.

11. We have heard the rival submissions and considered the materials on record and we find that the notices has been issued in the *ITBA portal* and it is nowhere evident whether the notice has been issued in the e-mail id mentioned in Form No. 35. It is also seen that the written submissions of the assessee as available in the records has not been considered by the Id. first appellate authority before sustaining the penalty order. As such, in the interest of justice, we remand the matter back to the files of the Id. *CIT(A)* for allowing a reasonable opportunity of being heard to the assessee and the

assessee is also directed to file his submissions along with the documentary evidences in support of his contention and to fully co-operate in the appellate proceedings.

12. 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 20.02.2026*

**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