

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

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND
SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
(Physical Hearing)**

**I.T.A. Nos. 398 to 400/Asr/2025
Assessment Year: 2011-12**

Jaswant Singh, Vill. Khushal Singh Wala, Ferozepur City, Punjab. [PAN:-DNTPS9356C] (Appellant)	Vs.	ITO, Ferozepur. (Respondent)
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Appellant by	None. (Adjournment Applications)
Respondent by	Sh. Charan Dass, Sr. DR

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 Id. CIT (A), NFAC, Delhi, passed u/s 250 of the Act, 1961 vide order dated 27.11.2024 which has emanated from the order of the AO, NFAC, Delhi, passed u/s 144 r.w.s. 263/144B of the Act, vide order dated 30.03.2022.

2. There is no appearance on the date of hearing neither by the assessee or his counsel on repeated calls neither physically nor virtually, but an application for adjournment has been filed through mail praying for adjournment on the ground that

the counsel of the assessee is professionally busy elsewhere. Considering the grounds of appeal and the issues involved we reject the adjournment and proceed to dispose off the appeals after hearing the Ld. DR.

3. Condonation of Delay : All the three appeals are filed on the same date belated by 96 (Ninety Six days) and the assessee has filed an application seeking condonation of delay along with an affidavit explaining the fact that the order of the Ld. CIT (A) dated 27/11/2024, has been duly received but on account of a death in the family (brother of the assessee) on 5th January, 2025 , normal activities were disrupted , and due to performance of various family rituals, these three appeals could not be filed within the stipulated time and has prayed for condonation and admission of the appeal to be heard on merits. The Ld. DR has no objection. Considering the reasons we condone the delay and admit the same for hearing on merits.

4. Brief facts emerging from records are that the assessee has deposited cash in bank which has been explained to have arisen out of sale proceeds of various agricultural lands during the FY under appeal, but in course of assessment proceedings the assessee could not satisfactorily explain the source of the deposit of the remaining amount of Rs.18.55 lakhs, which has been alleged to have arisen from some other sources, resulting in an addition of the said amount.

5. The matter carried in first appeal has been dismissed by the Ld. CIT(A), refusing to admit the appeal for hearing on merits u/s 249(3) of the Act, on the ground of delay of 355 days (three hundred fifty-five days) in filing the same, the reasons explaining the delay contained in form 35, not being satisfactory.

6. Now the assessee is before the tribunal raising four grounds in form 36 and the main grievance of the assessee is that no opportunity of hearing was allowed by the Ld. first appellate authority before refusing to admit the appeals u/s 249(3) of the Act, for delay in filing the same and has prayed for restoration of the appeal.

7. The Ld. DR relied on the order of the Ld. first appellate authority and submitted that the assessee has neither filed any submissions on merits of the case nor has filed any explanation regarding the enormous delay of 355 days in filing the appeal before the Ld. first appellate authority, and as such he prayed for sustaining the appellate order.

8. We have considered the grounds of appeal and the facts on record and we are of the opinion that on the principles of natural justice, the Ld. first appellate authority should have allowed a reasonable opportunity to the assessee to explain the delay in filing the appeal (to show sufficient cause) before dismissing the same u/s 249(3) of the Act.

9. As such in the interest of justice we remand the matter back to the Ld. first appellate authority to allow an opportunity to the assessee to explain the delay in

filing the appeal showing “sufficient cause” for the delay, and if the delay is satisfactorily explained, only then to proceed to dispose of the appeal, adjudicating on the grounds of appeal contained in form 35, on merits of the case.

10. We have not expressed any opinion on merits.
11. In the result the appeal of the assessee is allowed for statistical purpose.

ITA/399/ASR/2025

12. This appeal is against the penalty u/s 271(1) (c) of the Act amounting to Rs. 4,69,560/-, imposed by the AO and sustained in first appeal, on identical reasons of delay in filing of appeal by 191 (*one Hundred Ninety-one days*), the appeal being not admitted u/s 249(3) of the Act.

13. Our findings and observation in *ITA/398/ASR/2025*, applies mutatis mutandis to this appeal also.

14. In the result this appeal of the assessee is also allowed for statistical purpose.

ITA/400/ASR/2025

15. This appeal is against the penalty u/s 271(1) (b) of the Act amounting to Rs.10,000/-, imposed by the AO and sustained in first appeal, on identical reasons of delay in filing of appeal by 186 (*one Hundred Eighty-Six days*), the appeal being not admitted u/s 249(3) of the Act.

16. Our findings and observation in ITA/398/ASR/2025, applies mutatis mutandis to this appeal also.

17. In the result this appeal of the assessee is also allowed for statistical purpose.

18. As a result, all three above appeals of the assessee are allowed for statistical purpose.

Order pronounced on 20.02.2026 under Rule 34(4) of the Income Tax Appellate Tribunal Rules 1963.

Sd/-

(MANOJ KUMAR AGGARWAL)
Accountant Member

Sd/-

(UDAYAN DASGUPTA)
Judicial Member

AKV

Copy of the order forwarded to:

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

True Copy
By order