

**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. Nos. 382 to 389/Asr/2025
Assessment Years: 2013-14 to 2020-21

Sh. Mohammad Ishfaq Dar
S/o Sh. Ghulam Mohammad Dar,
R/o Parimpora, S.O., Srinagar
J & K 190-017

Vs.

Deputy Commissioner of Income
Tax, Central Circle, Srinagar

[PAN: AJFPD 8028B]

(Appellant)

(Respondent)

Appellant by	:	None (Adjournment application)
Respondent by	:	Sh. Arvind Kumar, CIT-D. R.
Date of Hearing	:	21.01.2026
Date of Pronouncement	:	20.02.2026

ORDER

Per Udayan Dasgupta, J.M.:

Appeals for the Asstt. Years 2013-14 to 2020-21 (*eight years*) has been filed by the assessee against the order of the Ld. CIT (A) –5, Ludhiana , all *dated 27th February, 2025*, passed u/s 250(6) of the income Tax Act 61 (*henceforth the Act*) which has arisen from the orders of the AO, Central circle, Srinagar, all *dated 31st March, 2022* , passed u/s 153A r.w.s. 144 of the Act.

2. On the date of hearing there was no appearance by the assessee or his counsel on repeated calls either physically or in virtual mode, but application for adjournment has been filed seeking time for filing of written submissions and paper book. However, considering the grounds of appeal and the materials on record and issues involved we reject the adjournment application and proceed to dispose off the appeals after hearing the Ld. DR.

3. **Condonation of delay:** It is pointed out by the registry that all the appeals are belatedly filed by five days. The assessee has filed explanation that the last date of submission of the appeal was 30th April, 2025, but on account of the flash flood on 20th April, at Ramban District followed by the *Pahalgaon terrorist attack*, the national highway to Jammu remained closed and people never ventured out for security reasons. Subsequently, the assessee travelled to Amritsar on the 5th May, 2025, to file all these appeals physically before the tribunal belated by five days. He prays for condonation of delay and for admission of the appeal to be heard on merits. The Ld DR has no objection. Considering the sufficiency of reasons we condone the delay and admit the appeals for hearing on merits.

4. Brief facts flowing from records are that, in consequence of a search u/s 132 of the Act, at the premises of the assessee on 2nd September, 2020, proceedings were initiated for all the above years u/s 153A of the Act on 13th November, 2021. The

assessee is engaged in the trade of wholesale vegetable supply and Fruit sales under trade name of *M/s Mohd Ishfaq Dar and Bros* and is also a partner of *M/s Star Traders* and is also engaged in cross border “*Barter transactions*”.

5. Even though return of income has been filed by the assessee in response to notice issued u/s 153A , no books of accounts and supporting documentary evidences has been furnished in course of assessment proceedings , in spite of various notices issued and in absence of adequate cooperation and compliance from the assessee the assessment for all the years under appeal , has been completed *ex-parte* on the basis of bank statements and seized documents by estimating the business profits @ 8% (*eight percentage*) by considering the total credits in bank account as gross turnover *plus* separate additions on account of business profits from the concern *Star Traders* (*based on seized documents*) has been made in all the years and for the AY 2013-14, entire cash deposits in bank account during the financial year, has been separately added u/s 69A of the Act , as *unexplained income* resulting in huge additions to the returned income for all the years :

<i>Asstt. Year:</i>	<i>Returned Income:</i>	<i>Assessed Income:</i>
<i>2013-14</i>	<i>6,10,800/-</i>	<i>2,06,56,208/-</i>
<i>2014-15</i>	<i>6,40,650/-</i>	<i>2,88,94,430/-</i>
<i>2015-16</i>	<i>8,22,540/-</i>	<i>2,23,82,236/-</i>
<i>2016-17</i>	<i>4,82,480/-</i>	<i>2,08,35,279/-</i>

<i>2017-18</i>	<i>4,11,510/-</i>	<i>1,53,33,891/-</i>
<i>2018-19</i>	<i>5,47,810/-</i>	<i>1,46,06,157/-</i>
<i>2019-20</i>	<i>6,47,120/-</i>	<i>1,20,43,546/-</i>
<i>2020-21</i>	<i>7,65,830/-</i>	<i>1,84,61,925/-</i>

6. Matter carried in first appeal for all the years, has been represented by the assessee through *written submissions* , filed in course of appellate proceedings , but in absence of any documentary evidences and supporting books of accounts , the appeals for all the years has been dismissed by the Ld. first appellate authority, on account of the failure of the assessee to produce evidences in support of his contentions on various grounds taken in appeal , in spite of repeated opportunities being provided. In other words, the case of the assessee is *deficit in factual evidences*, for all the years.

7. Now , the assessee is in appeal before the tribunal for all the years and has taken numerous grounds of appeal in form 36, relating to additions on separate issues , but the main grievance of the assessee is that the Ld. first appellate authority has not provided proper and reasonable opportunity of being heard and has alleged violation of natural justice and has prayed for filing of documentary evidences by way of *paper book* and submissions , in support of his contentions in the grounds of appeal and has prayed for an opportunity to furnish the same.

8. The Ld. DR relied on the order of the Ld. CIT(A) for all the years under appeal, but has no objection if the matter is remanded for consideration of fresh evidence.
9. We have considered the grounds of appeal and the materials on record and heard the Ld. DR and we are of the opinion that the assessee needs to explain the return filed with supporting books of accounts and documentary evidences *vis a vis* seized documents and has prayed for an opportunity for furnishing documentary evidences by way of *paper book* , which the assessee could not file at the earlier stages, and the same being fresh evidences, cannot be accepted without verification .
10. As such in the interest of justice, we remand the matter, in respect of all the years under appeal, before the Ld. CIT (A), to allow the assessee one more opportunity , to file his supporting documentary evidences along with explanation and submissions and we direct the assessee to fully cooperate in appellate proceedings and the Ld CIT(A) will obtain necessary reports considering fresh evidences as per provisions of law.
11. We have not expressed any opinion on merits and all issues are left open.
12. In the result, the appeal of the assessee is allowed for statistical purpose.

ITA Nos. 383 to 389/Asr/2025 for Asstt. Years: 2014-15 to 2020-21

13. The factual issues and the grounds of appeal contained in form 36 are identical for all the years and our observation and findings in ITA No. 382/ASR/2025, are applicable “*mutatis mutandis*” for all the years concerned.

14. In the result, the appeal of the assessee for all the above years are 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