

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

**BEFORE DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER
AND
SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
(Physical Hearing)**

**I.T.A. No. 337/Asr/2023
Assessment Year: 2015-16**

Sh. Ashwani Kumar Sood, VPO, Naushehra Pannuan, Tarn Taran, Punjab. [PAN:-BQVPS2633H] (Appellant)	Vs.	ITO, Ward-1, Tarn taran. (Respondent)
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Appellant by	Sh. Rajiv Kumar o/o Sh. Ashwani Kalia, CA.
Respondent by	Sh. Charan Dass, Sr. DR.

Date of Hearing	16.03.2026
Date of Pronouncement	17.03.2026

ORDER

Per: DR. DIPAK P. RIPOTE, A.M.:

This is an appeal filed by the Assessee directed against the order of Id. Commissioner of Income Tax (Appeals), NFAC, Delhi, dated 27.09.2023 u/s 250 of the Act 1961, emanating from the order u/s 143(3) of the Act dated 29.12.2017, for the Assessment Year 2015-16.

2. The Assessee raised the following grounds of appeal:

- “1. That the Id. CIT(A), NFAC, Delhi has erred in law and on facts in framing the order ex parte without giving proper opportunity to the assessee.
2. That the Id. CIT(A), NFAC, Delhi has erred in law and on facts in confirming the addition of Rs.5190412 made by the AO to the returned income.
3. That the Id. CIT(A), NFAC, Delhi has erred in law and on facts in confirming the addition absolutely without appreciating the facts of the case.
4. That the order framed by CIT(A), NFAC is bad in law and on facts.
5. That the appellant craves leave to add or amend the ground of appeal before the appeal is heard and disposed off.”

3. Mr. Ashwani Kalia, Chartered Accountant had filed a letter requesting for adjournment, stating that he had to go out to attend a family function.

4. It is noted that on 22.04.2025, the ld. AR had sought adjournment on the ground that he has appointment with US Embassy for Visa on 20th April. It is important that hearing was scheduled on 22.04.2025. On 10th August 2025, ld. AR sought adjournment on the plea that he was outside Amritsar. On 21st August, 2025 ld. AR sought adjournment on the plea that he was outside Amritsar. On 5th February 2026, ld. AR sought time on the plea that he wants to file certain papers. It can be observed that ld. AR has sought repeated adjournment on one plea or another in these backgrounds today's ld. AR's request for adjournment was rejected.

5. We heard the ld. DR. Ld. DR supported the order of the AO.

Findings and Analysis

6. The assessee filed return of income electronically on 31.07.2017, declaring total income at Rs.2,18,660/-. The assessee's case was selected for scrutiny to verify the cash deposit. As per assessment order, assessee is in the business of 'cable network and liquid cheese'. During the proceedings, the assessee filed submission however, AO made addition of Rs.51,90,412/-.

7. Aggrieved by the assessment order, assessee filed appeal before the ld. CIT(A). The ld. CIT(A) issued three notices and dismissed the case by observing as under:

“7.0 I have given my thoughtful consideration to the issue under dispute and found that the AO made the impugned addition based on proper appreciation of factual matrix of the case.

7.1 As seen from the facts of the case, in the return of income filed for the year under consideration, assessee neither declared the Profit/loss from the cheese business nor declared the relevant bank account. However, subsequently, in order to explain the sources for cash deposits made during the demonetization period, the assessee filed an unsigned trading and P&L account on the basis of undeclared bank account. As the assessee failed to substantiate his claim with supporting documentary evidence such as books of accounts, purchase and sale bills and bills and

vouchers for expenses, I am of the considered opinion that the AO rightly made the impugned addition of Rs. 51,90,412/-

7.2 Further, even during the course of present appellate proceedings, the assessee has failed to rebut the findings of the AO. Under the circumstances, in the absence of any details or documentary evidence forthcoming from the assessee, I am of the considered opinion that the AO rightly made the impugned addition of Rs. 51,90,412/- warranting no interference of the appellate authority. Thus, the Grounds raised by the assessee on this issue are dismissed.”

8. The assessee has filed written submission wherein assessee has stated as under:

“The above said appeal is against the order of ld. CIT(A) which was framed ex parte without giving proper opportunity to the assessee.

The notices for fixation of the appeal by the ld. CIT(A) were Issued at the email id of CA Raman Bajwa who was earlier looking after the case before the lower authorities at his email id: caramanbajwa89@yahoo.in. Copy of notices are enclosed.

We are submitting herewith Form No35 filed before CIT(A) wherein the email given is that of kallaashwani@yahoo.in which is email id of the undersigned who had filed the appeal before CIT(A) with specifically mentioning the above said email address kaliaashwani@yahoo.in. Thus, no notice was received by the undersigned.”

9. It can be observed that Id. CIT(A) has dismissed the appeal of the assessee without discussing each and every ground raised by the assessee.

9.1 However, it is also noted that the notices issued by the Id. CIT(A) were not received by the assessee, therefore, assessee could not comply to those notices. In the facts and circumstances of the case, and in the interest of justice, we set aside the order to the Id. CIT(A) for de novo adjudication. We also direct the assessee to file all necessary documents before the Id. CIT(A). The Id. CIT(A) shall provide opportunity of hearing to the assessee. Accordingly, ground of appeal raised by the assessee are allowed for statistical purposes.

10. We have not expressed any opinion on merits and all legal issues are left open.

11. The appeal is allowed for statistical purpose.

Order pronounced on 17.03.2026 in the open Court.

Sd/-

(UDAYAN DASGUPTA)
Judicial Member

Sd/-

(DR. DIPAK P. RIPOTE)
Accountant 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