

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ “एकल” चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH
BENCH “SMC” CHANDIGARH

श्री संजय गर्ग, न्यायिक सदस्य
BEFORE: SH. SANJAY GARG, JUDICIAL MEMBER

आयकर अपील सं./ ITA No.414/CHD/2025

निर्धारण वर्ष / Assessment Year : 2012-13

Shri Harwinder Singh, Ubhawal, P.O. Sangrur.	बनाम	The ITO, Ward, Sangrur.
स्थायी लेखा सं./PAN NO: DHDPS3022P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Rakesh Cajla, Advocate

राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, Addl. CIT, Sr.DR

सुनवाई की तारीख/Date of Hearing : 04.11.2025

उद्घोषणा की तारीख/Date of Pronouncement : 06.11.2025

HYBRID HEARING

आदेश/ORDER

The present appeal has been preferred by the assessee against the order dated 20.03.2024 of the Commissioner of Income Tax (Appeals) NFAC, Delhi [in short ‘the CIT (Appeals)] pertaining to 2012-13 assessment year.

2. The assessee in this appeal has taken the following grounds of appeal :

1. The order of the Ld. Addl./JCIT (A)-4, Mumbai is bad in law and against the facts of the case.

2. *That the Ld. Addl./JCIT (A)-4, Mumbai is not justified in deciding the case exparte as the notices did not come into the knowledge of the assessee which was sent on email and no other mode of service was pressed.*
3. *That the Ld. Addl./JCIT (A)-4, Mumbai is erred in deciding the matter exparte merely on account of non-prosecution without going into the merits of the case.*
4. *That the Ld. Addl./JCIT (A)-4, Mumbai is erred in law and on facts in upholding the assessment order finalized by the Ld. A.O., wherein he was erred in assuming the jurisdiction u/s 147/148 of the Income Tax Act.*
5. *That the Ld. Addl./JCIT (A)-4, Mumbai is not justified in confirming the re-opening the assessment, wherein the approval for issuance of notice u/s 148 was accorded by the competent authority in a very casual and mechanical manner.*
6. *That the Ld. Addl./JCIT (A)-4, Mumbai is not justified in upholding the addition aggregating to Rs. 1483000/- in treating the entire cash deposits as unexplained money u/s 69A of the Income Tax Act.*
7. *That the assessee craves, leave, to add, amend or delete any of the grounds of appeal before it is finally heard.*

3. As per the report of the Registry, the appeal is time barred by 294 days. A separate application has been filed for condonation of delay, wherein, it has been pleaded that the assessee did not come to know about the notices/date of hearing before the ld.CIT (Appeals). It has been pleaded that the CIT (Appeals) sent the notices of hearing at wrong e-mail Id, therefore, the intimation of fixation of appeal did not come into the notice of the assessee. No service of notices through

physical mode was made. The assessee, thus, was not aware of the dates of hearing before the CIT (Appeals) resulting into an ex-parte order of the CIT (Appeals). The assessee has also filed an affidavit to this effect. The assessee has submitted that due to certain unavoidable circumstances, assessee could not present his case before the AO also, and therefore, the assessee may be given an opportunity to present his case before the ld. AO.

4. The ld. DR, on the other hand has relied upon the findings of the lower authorities.

5. Considering the rival submissions, I am of the view that interest of justice will be well served if the assessee is given an opportunity to present his case before the AO, however subject to payment of a reasonable cost which I assess at Rs.5000/- to be deposited in Prime Minister Relief Fund. Accordingly, the impugned order of the CIT (Appeals) is set aside and the matter is restored to the file of AO for decision afresh, but subject to the condition that the assessee will deposit a sum of Rs.5,000/- to the Prime Minister Relief Fund and furnish the evidence/receipt of such deposit before the AO.

6. With the above observations, appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced on 06th November, 2025.

Sd/-

(संजय गर्ग)

(SANJAY GARG)

न्यायिक सदस्य/ Judicial Member

“Poonam”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

Assistant Registrar