आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'SMC', CHANDIGARH

BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER

आयकर अपील सं./ **ITA No. 807/CHD/2025**
निर्धारण वर्ष / Assessment Year : 2013-14

Ranjit Singh, Kiri Afghana Behlolpur Chamkaur Sahib, Rupnagar 141121	बनाम Vs.	The ITO, Warad 2 (2), Rupnagar
स्थायी लेखा सं./PAN NO: GMQPS5933A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(Physical Hearing)

निर्धारिती की ओर से/Assessee by : Sh Parikshit Aggarwal, CA
राजस्व की ओर से/ Revenue by : Sh. Vinod Kumar Chaudhary, JCIT, Sr. DR

सुनवाई की तारीख/Date of Hearing : 12-11-2025
उदघोषणा की तारीख/Date of Pronouncement : 17-11-2025

आदेश/Order

This appeal by the assessee is directed against the order of the Commissioner of Income Tax (Appeals), NFAC, dated 22.08.2024, for the assessment year 2013-14.

2. The grounds of appeal raised by the Assessee are as under: -

> 1. *That on the facts, circumstances and legal position of the case, Worthy CITIA). NFAC in*

Appeal No. CIT (A), NFAC/2012-13/10109565 has erred in passing order u/s 250 dtd. 28.03.2024 as the same is in contravention of provisions of s. 250 of the Income Tax Act, 1961 (hereinafter referred to as "Act").

2. *That on facts, circumstances and legal position of the case, Worthy CIT(A) has erred in upholding the action of Ld. AO of initiating, continuing and then concluding the impugned assessment u/s 148 r.w.s. 147 and hence the impugned assessment order deserves to be quashed.*

3. *That on facts, circumstances and legal position of the case, Worthy CIT(A) has erred in confirming the addition made by the Ld. AO of Rs. 42,20,000/-u/s 69 by erroneously holding the cash deposit in bank account to be from unexplained sources and treating the same as income from other sources.*

4. *That on facts, circumstances and legal position of the case, the orders passed by Ld. AO and then by Worthy CIT(A) deserves to be quashed since the same have been passed in total violation of principles of natural justice.*

5. *That the appellant craves leave for any addition, deletion or amendment in the grounds of appeal on or before the disposal of the same.*

3. The Registry has pointed out that there is a delay of 233 days in filing of the appeal before the Tribunal. The

Counsel of the Assessee has filed an application along with an Affidavit on behalf of the Assessee, making a prayer for condonation of the delay. The affidavit is available at pages 6- 8 of the paper book

4. The ld. DR did not have any objection for condonation of delay. Accordingly, the delay in filing of the appeal is hereby condoned.

5. We have considered the reasons given in the Application / Affidavit and, keeping in view the facts and circumstances mentioned therein, we are inclined to condone the delay.

6. In this appeal the main grievance of the Assessee is that the Ld. CIT(A) has erred in upholding the addition made by the Assessing Officer and confirming the cash deposit in bank account to be from unexplained sources and treating the same as income from other sources.

7. Briefly stated the facts of the case as culled out from the order of lower authorities are that the Assessee had made cash deposit in his bank account to the tune of Rs.

42,20,000/- during the F.Y. 2012-13. However, the Assessee had not filed his return of income. The case was reopened u/s 148 of the Act and notice was issued on 31/03/2021 and sent through speed post. Further, other statutory notices were issued and served upon the appellant. But Assessee failed to make compliance. Hence, assessment was completed u/s 144/147 of the Act and income was assessed at Rs. 42,20,000/-. Being aggrieved to the order, the appellant preferred this appeal before the Ld. CIT(A).

8. Being aggrieved, the Assessee filed an appeal before the. CIT(A), however, Ld. CIT(A) dismissed the appeal of the Assessee for non-prosecution and upheld the addition so made by the AO.

9. The Assessee has drawn my attention to page 16 of the paper book wherein the Assessee had deposited an amount of Rs. 42,20,000/- in his bank account. Thereafter, the Assessee has drawn my attention to page 1 of the paper book, which is a sale deed executed between

the Assessee and his father, Sh. Milkha Singh for a total consideration of Rs. 42.90 lacs. It was submitted that the amount which was deposited in the bank account was on the same date i.e. on the date of sale of the property that therefore, the same is duly explained. It was submitted that the bank account at page 16, which was the joint account of the Assessee along with his father and the entire amount was deposited in the bank account of the Assessee.

10. Per contra, the ld. DR relied on the order passed by the Ld. CIT(A) and our attention was drawn to the order passed by the CIT(A).

11 I have gone through the order of the CIT(A). In the present case, the order was passed by the Ld. CIT(A) is an ex parte order as the Assessee failed to appear before the CIT(A) and did not submit the documents before the Ld. CIT(A). In my considered opinion, it is the duty of the Assessee to file the document before the lower authorities and satisfy whether the Assessee was the owner of the

entire amount or the amount deposited in the bank account was duly authroised by his father to be deposited in his bank account

12. In the light of the above, I deem it appropriate to remand the file to the AO with a direction to the Assessing Officer to examine the documents now filed by the Assessee before us afresh. The Assessee is also directed to file all documents to prove the source of the amount of Rs. 42.20 lacs to the satisfaction of the AO. In case the Assessee was able to demonstrate the source and his entitlements, the AO shall delete the addition. In the light of the above, the appeal of the Assessee is allowed for statistical purposes.

13. In the result, the appeal of the Assessee is allowed for statistical purposes.

Order pronounced on 17-11-2025.

Sd/-
(LALIET KUMAR)
Judicial Member

"आर.के."

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

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

सहायक पंजीकार/ Assistant Registrar