

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
**IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE**

BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No.465/Ind/2023
(Assessment Year: 2013-14)

Satya Prakash Agrawal M/s Rahul Kumar Rohit Kumar Plot No.87, Galla Mandi Vidisha (Appellant / Assessee)	Vs.	CIT(A) Delhi (Respondent/ Revenue)
PAN: AATPA9956A		
Assessee by	None	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	15.04.2024	
Date of Pronouncement	16 .04.2024	

O R D E R

Per Vijay Pal Rao, JM :

This appeal by assessee is directed against the order dated 26.09.2023 of the Commissioner of Income Tax (Appeal), National Faceless Appeal Centre, Delhi for A.Y.2013-14.

2. None has appeared on behalf of the assessee despite repeated notices issued through RPAD and e-Mail. Accordingly the bench

proposes to hear and disposed of this appeal ex-parte. The assessee has raised following grounds of appeal as under:

“1. That the order u/s 154 be held to be bad in law and against facts. The said order be therefore quashed.

2. That it be held that section 154 had no applicability in the facts of the present case and the rectification made was unwarranted.

3. That the addition of Rs.46,76,474/- as undisclosed receipts and confirmed by the learned CIT(A) be held to be bad and unjustified on the facts and evidence on record. The addition made be therefore quashed and deleted.

4. In the alternative and without prejudice to the grounds stated above the addition made by the learned A.O. and confirmed by the learned CIT(A) be held to be high and unreasonable and be suitably reduced.”

3. We have heard Ld. DR and gone through the impugned order of CIT(A). At the outset we note that the CIT(A) has dismissed the appeal of the assessee for want of any material/evidence produced by the assessee as well as non-participation of the assessee in the proceeding. The CIT(A) has issued as many as six notices to the assessee for submitting relevant details and supporting evidences however, except once the assessee sought adjournment there was no response to the other five notices issued by the CIT(A). Finally

the CIT(A) has dismissed the appeal of the assessee in para 6 as under:

“6. As noted from the facts of the case and material available on record, it is seen that the Assessing Officer made the above adjustments, based on materials available on record, after according proper and adequate opportunity to the appellant and after marshalling the facts. The appellant did not produce any evidence in support of his claim or made any response against the various notices issued from time to time during the entire appellate proceedings. Hence, it is held that the rectification order passed by the Assessing Officer u/s 154 of the Act, based on his findings and proper adjudication, is quite in order, and the same is hereby confirmed. Accordingly, Grounds of appeal of the appellant are dismissed.”

3.1 Thus, it is clear that the appeal of the assessee was dismissed due to non-participation of the assessee in the proceedings as well as non-filing of the evidences. Since the AO has made an addition of the entire contract receipt as well as commission receipts therefore, the issue requires proper verification whether these incomes were already declared by the assessee in the turnover or not. Further the expenditure if any incurred by the assessee for earning these incomes is also required to be verified. Accordingly in

the facts and circumstances of the case and in the interest of justice we set aside the impugned order of the CIT(A) and the matter is remanded to the record of the CIT(A) for fresh adjudication after giving one more opportunity of hearing to produce relevant details and supporting evidences.

4. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 16.04.2024.

Sd/-
(B.M. BIYANI)
Accountant Member

Sd/-
(VIJAY PAL RAO)
Judicial Member

Indore, _ 16 .04.2024

Patel/Sr. PS

*Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File*

By order

*Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore*