



**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI G. D. PADAMAHSHALI, ACCOUNTANT MEMBER  
AND SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

ITA No.82/LKW/2024  
Assessment Year: 2017-18

Sandeep Kumar Gupta 314/30, Mirza Mandi Chowk, Lucknow	v.	The DCIT-6 Lucknow
PAN:ADGPG1431J		
(Appellant)		(Respondent)

Appellant by:	None
Respondent by:	Shri Sanjeev Krishna Sharma, D.R.
Date of hearing:	27   06   2024
Date of pronouncement:	27   06   2024

**ORDER**

**PER SUBHASH MALGURIA, J.M.:**

This appeal has been filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi dated 23.01.2024 for the assessment year 2017-18, raising various grounds.

2. None has appeared for the Assessee despite issuance of Notice through RPAD, which Notice has not returned unserved. However, finding that the matter can be decided in the absence of the Assessee, we have decided to dispose of the appeal after hearing the Id. D.R. and after perusing the material on record.

3. The brief facts of the case are that the assessee , an individual, e-filed his return of income for assessment year 2017-18 on 7.11.2017 declaring an income of Rs.1,59,40,410/- The case was selected for scrutiny through computer aided scrutiny selection system. The Assessing Officer, on the basis of the cash

found deposited in the bank accounts of the assessee during the demonetization period, computed the total income of the assessee at Rs.2,67,89,594/-, making addition of Rs.1,05,68,000/- under section 68 of the Act, disallowances of Rs.93,047/- under section 37(1) of the Act and Rs.1,88,137/- under section 14A of the Act read with Rule 8D of the Rules.

4. Aggrieved, assessee preferred appeal before the ld. CIT(A), who vide his impugned ex-parte order, partly allowed the appeal of the assessee.

5. Being aggrieved with the order of the ld. CIT(A), NFAC, the assessee is now in appeal before the Tribunal. Vide ground Nos. 1 & 2 of the appeal, the assessee assails the order of the ld. CIT(A), NFAC that the ld. CIT(A), NFAC has erred on facts and in law in dismissing the appeal of the assessee by passing an ex-parte order without providing reasonable and proper opportunity to the assessee. The ld. D.R., supporting the impugned order of the ld. CIT(A), NFAC, submitted that various opportunities were afforded to the assessee by the ld. CIT(A), NFAC, but the assessee did not appear before the ld. CIT(A), NFAC. Therefore, he has rightly decided the appeal based on the material available on record and no interference is called for in the order of the ld. CIT(A), NFAC.

6. We have heard the ld. D.R. and considered the material available on record. We find that the CIT(A), NFAC, Delhi has dismissed the appeal without providing proper opportunity to the assessee. We also find that though the ld. CIT(A) has recorded certain dates of hearing in his order, it is not clear from his order, whether notice of hearing was ever served on the assessee. In this view of the matter, another opportunity of hearing

requires to be given to the assessee to represent his case fully before the Id. CIT(A), NFAC.

7. In view of the above, the matter is remitted to the file of the Id. CIT(A), NFAC to be decided afresh on merit, in accordance with law, on affording due and adequate opportunity of hearing to the assessee. The assessee, no doubt, shall cooperate in the fresh proceedings before the Id. CIT(A), NFAC. All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

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

Order pronounced in the open Court on 27/06/2024.

Sd/-  
[G. D. PADAMAHALI]  
ACCOUNTANT MEMBER

Sd/-  
[SUBHASH MALGURIA]  
JUDICIAL MEMBER

DATED:27/06/2024

JJ:

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR

By order

Assistant Registrar