



**IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, LUCKNOW**

BEFORE SHRI. SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

ITA No.437/LKW/2024
Assessment Year: 2011-12

Late Anil Kumar Chakravarti (through Legal Heir and Wife, Jyoti) Hardoi	v.	The ITO-3(2) Hardoi
TAN/PAN:AAMPC3735C		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri Sanjeev Krishna Sharma, D.R.		
Date of hearing:	05	09	2024
Date of pronouncement:	30	09	2024

ORDER

This appeal has been preferred by the assessee against the order dated 17.05.2024, passed by the Id. Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi for Assessment Year 2011-12.

2. The brief facts of the case are that the Department received a non-PAN AIR based information that cash amounting to Rs.15,00,000/- had been deposited in saving bank account of the assessee. The case was selected for assessment/reassessment of income/loss under section 147 of the Income Tax Act, 1961 (hereinafter called 'the Act') to examine the source of cash deposit. In compliance to the notice under section 148 of

the Act, the assessee filed his return of income, declaring a total income of Rs.2,33,110/-. Subsequently, notices dated 21.08.2018 under section 143(2) and 142(1) of the Act were issued to the assessee along with questionnaire. The Assessing Officer passed the order dated 20.12.2018 under section 147 read with 143(3) of the Act, assessing to the total income of the assessee at Rs.16,82,120/- after making addition of Rs.15,00,000/- under section 69 of the Act.

3. Aggrieved, the assessee preferred an appeal before the Id. CIT(A). Subsequently, the appeal was migrated to NFAC. However, the appeal before the NFAC came to be dismissed for the reason of non-compliance by the assessee.

4. Now, the assessee has approached this Tribunal challenging the action of the NFAC by raising the following grounds of appeal:

1. *That the CIT (Appeals) passed ex-parte order ignoring the adjournment application and without giving proper opportunity of being heard as well as passed the assessment order in the name of dead person, which is liable to be cancelled.*
2. *That the Id. CIT(Appeals) erred on facts and in law as the initiation of re-assessment proceeding, its continuation/ culmination vide order 147/143(3) of the Income Tax Act, 1961 is bad in law and liable to be cancelled.*
3. *That the Id. CIT(A) erred on facts and in law in confirming the addition of Rs.15,00,000/- as Unexplained Investment*

u/s 69 of the Income Tax Act, 1961 deposited in bank account, which does not relate to the appellant.

5. None was present on behalf of the assessee when the appeal was called out for hearing nor was any adjournment application received. However, looking into the facts of the case, I proceed to adjudicate the appeal ex-parte qua the assessee.

6. Since the order passed by NFAC was an ex-parte order, the ld. Senior D.R. had no objection to the restoration of appeal to the NFAC.

7. I have heard the ld. Senior Departmental Representative and have also perused the material on record. It is evident that there was complete non-compliance on the part of the assessee during the course of first appellate proceedings. However, looking into the facts of this case, I am of the considered view that the assessee deserves one more opportunity to present his case and, therefore, in the interest of substantial justice, I restore this file to the Office of the NFAC with the direction to hear the appeal on merits. I also caution the assessee to fully comply with the directions of the NFAC in the set-aside proceedings when called upon to do so, failing which, the NFAC shall be at complete liberty to pass the order in accordance with law, based on

material available on record even if it is ex-parte qua the assessee.

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

Order pronounced in the open Court on 30/09/2024.

Sd/-
[SUDHANSHU SRIVASTAVA]
JUDICIAL MEMBER

DATED:30/09/2024

JJ:

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

By order

Assistant Registrar