



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

**BEFORE SHRI. SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER
AND SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.471/LKW/2024
Assessment Year: 2015-16

Absar Ahmad S/o Ameer Ahmad H.No.131, Godhana Anshik Sidhauri, Sitapur	v.	The Income Tax Officer Sitapur
TAN/PAN:AKAPA4017F		
(Appellant)		(Respondent)

Appellant by:	None
Respondent by:	Shri Manu Chaurasia, CIT (DR)
Date of hearing:	18 11 2024
Date of pronouncement:	19 11 2024

ORDER

PER SUDHANSHU SRIVASTAVA, J.M.:

This appeal has been preferred by the assessee against the order dated 10.06.2024, passed by the Id. Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi for Assessment Year 2015-16.

2. The brief facts of the case are that the Income Tax Department came in possession of information that the assessee had made cash deposits to the tune of Rs.58,87,050/- in his Saving Bank Accounts maintained with Union Bank of India and Bank of Baroda, for the year under consideration. Since the assessee had not filed the return of income for the year under

consideration, the Assessing Officer (AO) issued statutory notices to the assessee. However, the assessee neither responded to the notices issued by the AO nor filed the return of income for the year under consideration. The AO, thereafter, based on the material available on record, held that the income chargeable to tax had escaped assessment in the case of the assessee for the year under consideration to the tune of Rs.58,87,050/- and treated the cash deposits of Rs.58,87,050/- made by the assessee during the year under consideration, in his Bank Accounts, as unexplained money and added the same to the income of the assessee under section 69A of the Income Tax Act, 1961 (hereinafter called "the Act"). He, accordingly, completed the assessment under section 147 read with 144 and 144B of the Act, assessing the total income of the assessee at Rs.58,87,050/-.

3. The AO also initiated penalty proceedings under sections 274, 271(1)(c), 271(1)(b) and 271F of the Act.

4. Aggrieved, the assessee preferred an appeal before the NFAC, who dismissed the appeal of the assessee for the reason of non-compliance by the Assessee.

5. Now, the assessee has approached this Tribunal challenging the orders passed by the AO as well as the NFAC by raising the following grounds of appeal:

1. *That the Learned Courts Below are not justified in initiating proceedings U/s. 147 r.w.s. 144/144B of the Income Tax Act, 1961.*
2. *That the Learned Courts Below are not justified in Assessing the Income at Rs.58,87,050/-.*
3. *That the Learned Courts Below are not justified in passing ex-parte order without even knowing about the Business of the Humble Appellant, nature of Bank Account.*
4. *That the Learned Courts Below are not justified in considering the fact that the Receipts deposited in Business Bank Account is not the Income of the Humble Appellant.*
5. *That the Learned Courts below failed to apply their judicious mind while completing the assessment.*
6. *That the reasons recorded for taking action U/s. 148 are against the Law of Equity & Justice.*
7. *That the Learned Courts Below have erred in not considering the debit side of the Bank account, which were utilized for Business Payment or Re-deposit in Bank.*
8. *That the Tax & Interest imposed is highly excessive.*
9. *That the findings of the Learned Courts Below are contrary to law and facts of the case.*

10. *That the Order passed by the Learned Courts below is Bad in Law.*

11. *That the Leaned Courts below are not justified in initiating penalty proceedings.*

6. None was present on behalf of the assessee when the appeal was called out for hearing. However, looking into the facts of the case, we proceed to adjudicate the appeal ex-parte qua the assessee.

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

8. We have heard the ld. Senior Departmental Representative and have also perused the material on record. A perusal of the impugned order shows that the Ld. First Appellate Authority has not adjudicated the appeal of the assessee on merits, but has dismissed the same for want of compliance on the part of the assessee. Accordingly, we deem it appropriate to restore the file to the NFAC with a direction to pass a speaking order on merits in accordance with law and after providing proper opportunity to the assessee to present his case. We also caution the assessee to fully comply with the directions and notices 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.

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

Order pronounced in the open Court on 19/11/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[SUDHANSHU SRIVASTAVA]
JUDICIAL MEMBER

DATED:19/11/2024

JJ:

Copy forwarded to:

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

By order

Assistant Registrar