

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PATNA "SMC" BENCH, VIRTUAL HEARING AT KOLKATA**

**Before  
SRI SANJAY GARG, JUDICIAL MEMBER  
&  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No.: 455/PAT/2024  
Assessment Year: 2017-18**

**Randhir Kumar** ..... **Appellant**  
**S/o, Ram Narayan Singh**  
**Bihat Tola, Khem Karanpur,**  
**Begusarai, Bihar-851135.**  
**(PAN: BKTPK9479B)**

**Vs.**

**ITO, Ward-2(2), Begusarai** ..... **Respondent**

**Appearances:**

**Appellant represented by:** *Shri Abhi Sarkar, AR*  
**Respondent represented by:** *Shri Ashwani Kr. Singal, JCIT*

Date of concluding the hearing : 16.01.2025

Date of pronouncing the order : 27.01.2025

**ORDER**

**Per Sanjay Garg, Judicial Member:**

The captioned appeal has been preferred by the assessee against the order dated 22.02.2024 of the Ld. Commissioner of Income Tax (Appeal), National Faceless Appeal Centre, Delhi [hereinafter referred to as Ld. 'CIT(A)'] u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year (AY) 2017-18.

2. The appeal of the assessee is time barred by 60 day. A separate application for condonation of delay has been filed. Considering the averments made in the said application and the shortness of the delay, we condone the delay in filing this appeal and the same is taken up for hearing.

3. The assessee is aggrieved by the action of the lower authorities in making/confirming the addition of Rs. 12,01,000/- on account of unexplained cash deposits in the bank account.

3. At the outset, the Ld. Counsel for the assessee inviting our attention to the impugned orders of the Assessing Officer as well as of the Ld. CIT(A) has submitted that both the orders of the authorities below have been passed ex parte of the assessee. The assessee has duly pleaded in the grounds of appeal that the assessee could not represent before the Ld. CIT(A) because the Ld. CIT(A) did not serve any notice of hearing to the assessee. The assessee has also pleaded in his grounds of appeal that the Assessing Officer has also erred in not serving upon the assessee any notice of hearing and passed assessment order u/s. 144 of the Act. It has been pleaded that the assessee has a fair case on merits and that the assessee may be given an opportunity to bring the true and correct factual position before the lower authorities.

4. The Ld. DR, on the other hand, relied on the orders of the lower authorities.

5. Considering the aforesaid submissions of the Ld. AR of the assessee and in the interests of justice, in our view, the assessee should be given an opportunity to present his case before the Ld. CIT(A). In view of this, the impugned order of the Ld. CIT(A) is set aside. The matter is restored to the file of the Ld. CIT(A) for de novo adjudication on this issue. Needless to say, the Ld. CIT(A) will give proper opportunity to the assessee to present his case and if required, he may obtain remand report from the Assessing Officer and thereafter to decide the matter in accordance with law.

6. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

**Order pronounced in the open Court on 27th January, 2025.**

*Sd/-*

**[Sanjay Awasthi]**  
Accountant Member

*Sd/-*

**[Sanjay Garg]**  
Judicial Member

Dated: 27.01.2025

*J.Dey (Sr. P.S.)*

*Copy of the order forwarded to:*

1. **Appellant : Shri Randhir Kumar**
2. **Respondent : ITO, Ward-2(2), Begusarai**
3. **CIT(A), NFAC, Delhi**
4. **CIT**
5. DR), ITAT, Patna Bench, Patna.
6. Guard File.

*//True copy //*

By order

Assistant Registrar  
ITAT, Patna Benches  
Patna