

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.81/Pat/2021
Assessment Year: 2016-17

Amarkant Mishra.....Appellant

Shyam Narayan Mishra Khrihara Sarai Ranjan,
Bihar - 848132

[PAN: AQLPM0409N]

vs.

NFAC, Delhi..... Respondent

Appearances by:

Shri K N Prasad, Adv. And Vishal Kr. Adv., appeared on behalf of the appellant.
Shri Ashwani Kumar, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 30, 2025

Date of pronouncing the order : January 31, 2025

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 30.07.2021 of the National Faceless Appeal Centre [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’).

2. Brief facts of the case are that the assessee filed his return of income by declaring total income of Rs.3,90,090/-. The case of the assessee was selected for scrutiny followed by notices u/s 143(2) and 142(1) of the Act asking the assessee to file various details. The Assessing Officer on the basis of material available on record noticed that the assessee has claimed expenditure of Rs.70,23,840/-. Due to failure of the assessee to produce any documentary evidence in support of his claim, the Assessing Officer disallowed 10% of the expenditure to the extent of Rs.7,02,384/- and added the same to the total income of

the assessee. The Assessing Officer also added a sum of Rs.4,60,300/- which was introduced by the assessee as capital during the relevant assessment year as the assessee could not furnish source of such investment.

3. Dissatisfied, the assessee filed appeal before the ld. CIT(A) but the ld. CIT(A) simply upheld the order of the Assessing Officer by dismissing the appeal of the assessee. Before the ld. CIT(A), the assessee could not argue the matter properly and no proper reply has been filed.

4. Aggrieved by the above order, the assessee is in appeal before this Tribunal raising multiple grounds. However, the primary contention of the ld. AR is that since the assessee could not represent his case properly, therefore, another opportunity may be given to the assessee.

5. On the other hand, the ld. DR stated that there was several opportunities have been given to the assessee and at this stage the appeal of the assessee needs to be dismissed.

6. We, after hearing the ld. DR and perusing the materials available on record, find that the assessee could not properly represent his case before the ld. CIT(A). We also find that the ld. CIT(A) dismissed the appeal by simply relying on the order of the Assessing Officer without going into the merits of the case, which is essential condition stipulated u/s 250(6) of the Act. We, therefore, considering the facts of the case and in the interest of justice and fair play, remand back the issue to the file of the ld. CIT(A) for fresh adjudication after giving reasonable opportunity of being heard to the assessee to present his case and to pass a speaking order. We also direct the assessee to strictly comply with the notices issued by the ld. CIT(A) and furnish all relevant documents to substantiate his claim.

7. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 31st January, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 31.01.2025.

RS

Copy of the order forwarded to:

1. Amarkant Mishra
2. NFAC, Delhi
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches