

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA-PATNA 'e-COURT', KOLKATA  
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)**

**I.T.A. No. 204/PAT/2024  
Assessment Year: 2017-2018**

***Yuwaraj Kundan,.....Appellant  
Mission Road, Pakri Nawada Ara,  
Bhojpur, Bihar-802301  
[PAN: BHGPK6469M]***

**-Vs.-**

***Income Tax Officer,.....Respondent  
Ward-1(4), Ara***

**Appearances by:**

*Shri Sadashiv Tiwari, Advocate, appeared on behalf of the  
assessee*

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of  
the Revenue*

**Date of concluding the hearing: December 05, 2024**

**Date of pronouncing the order: January 31, 2025**

**ORDER**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 6<sup>th</sup> November, 2023 passed for Assessment Year 2017-18.

2. The appeal is time barred by 06 days in filing the appeal by the assessee. However, the assessee filed a condonation petition saying that the assessee is not aware of the order passed by the Id.

CIT(Appeals) and he has not received the physical copy of the order. When the assessee came to know about the order passed by the ld. CIT(Appeals), the assessee approached the ld. A.R. to prefer an appeal, due to that there was a delay of 06 days in filing the appeal before the Tribunal. Therefore, he pleaded to condone the delay.

3. Considering the facts and circumstances of the case, I am inclined to condone the delay since the delay is not due to negligence on the part of assessee and the assessee has established sufficient cause to condone the delay. Hence the delay is condoned.

4. Brief facts of the case are that the assessee is an individual, who filed his return of income declaring total income at Rs.1,29,441/-. The return was selected for limited scrutiny under CASS and notice under section 143(2) was issued on 24<sup>th</sup> September, 2018 and served on the assessee. In response to notice, the ld. Representative of the assessee appeared and represented the case. From the record it is seen that an amount of Rs.20,50,000/- was withdrawn from the saving account in cash for the purpose of marriage of family member but due to demonetization period the amount could not be utilized and had to be deposited in Post Office savings account on different dates. On verification, it was reported that no such account was being maintained at Post Office by the assessee. Therefore, the ld. Assessing Office treated the said amount of Rs.20,50,000/- as unexplained money under section 69A and added the same to the

total income of the assessee. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

5. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate his claim, but the appellant did not file the written submissions and did not represent the case before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal on 6<sup>th</sup> November, 2023.

6. On being aggrieved, the assessee preferred an appeal before the ITAT.

7. At the time of hearing, it was the submission of the ld. Counsel for the assessee that ld. CIT(Appeals) did not consider the case on merit, rather he passed an ex-parte order by upholding the order passed by the ld. Assessing Officer. Therefore, he pleaded to delete the addition made by the ld. Assessing Officer as confirmed by the ld. CIT(Appeals).

8. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the taxable income at Rs.20,50,000/-. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the

assessee did not substantiate his claim. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

9. I have heard the rival submissions and perused the material available on record. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the Id. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of Id. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 31/01/2025.

Sd/-

**(Duvvuru RL Reddy)**  
**Vice-President (KZ)**

***Kolkata, the 31<sup>st</sup> day of January, 2025***

*Copies to :(1) Yuwaraj Kundan,  
Mission Road, Pakri Nawada Ara,  
Bhojpur, Bihar-802301*

- (2) *Income Tax Officer,  
Ward-1(4), Ara;*
- (3) *CIT(Appeals), NFAC, Delhi*
- (4) *CIT - ;*
- (5) *The Departmental Representative;*
- (6) *Guard File*

*TRUE COPY*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

***Laha/Sr. P.S.***