

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

**Before  
SRI SANJAY GARG, JUDICIAL MEMBER**

**I.T.A. No.: 699/PAT/2024  
Assessment Year: 2017-18**

**Subhas Sinha** ..... **Appellant**  
**13D, Saidpur Extension Road,**  
**Rajendra Nagar, Bihar-800016.**  
**(PAN: AWLPS4433L)**

**Vs.**

**ITO, Ward-6(1), Patna** ..... **Respondent**

**Appearances:**

**Appellant represented by:** *None*

**Respondent represented by:** *Shri Ashwani Kumar, Sr. DR*

Date of concluding the hearing : 12.02.2025

Date of pronouncing the order : 12.02.2025

**ORDER**

The captioned appeal has been preferred by the assessee against the order dated 29.02.2024 of the Ld. Commissioner of Income Tax (Appeal), Addl./JCIT(A)-1, Ludhiana [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. No one has put in appearance on behalf of the assessee despite notice. However, an application for adjournment has been placed on file. Appeal of the assessee is time barred by 231 days. However, it has been pleaded that the assessee was not aware of the passing of the order of Ld. CIT(A). After going through the records, considering the above submission and after hearing the Ld. DR, I condone the delay in filing the appeal and proceed to decide the appeal on merits.

3. The assessee in this appeal is aggrieved by the action of the Ld. CIT(A) in confirming the addition of Rs.4,16,000/- made by the Assessing Officer on account of unexplained cash deposit in the bank account of the assessee. A perusal of the impugned assessment order as well as the impugned order of

the Ld. CIT(A) would reveal that both the orders of the lower authorities are ex parte of the assessee. The case of the assessee has not been properly represented before the lower authorities. The amount of deposit/addition is very small and in my view, the assessee must be given a reasonable opportunity to present his case before the Assessing Officer and to explain the source of deposit. In view of this, the impugned order of the Ld. CIT(A) is aside. Matter is restored to the file of the Assessing Officer with a direction to decide the issue afresh after giving proper opportunity to the assessee to present his case.

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

***Order pronounced in the open Court.***

Sd/-  
**[Sanjay Garg]**  
Judicial Member

Dated: 12.02.2025

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

*Copy of the order forwarded to:*

1. **Appellant : Shri Subhas Sinha**
2. **Respondent : ITO, Ward-6(1), Patna**
3. **CIT(A), Addl/JCIT(A)-1, Ludhiana**
4. **CIT**
5. DR, ITAT, Patna Bench, Patna.
6. Guard File.

*//True copy //*

By order  
Assistant Registrar  
ITAT, Patna Benches