

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

**Before
SRI SANJAY GARG, JUDICIAL MEMBER**

**I.T.A. No.: 9/PAT/2025
Assessment Year: 2017-18**

Arvind Kumar **Appellant**
At. Bankipur, Fatuah, Patna-803201.
(PAN: AJVPK9751A)

Vs.

ITO, Ward-4(1), Patna **Respondent**

Appearances:

Appellant represented by: *Shri Bhagwan Jha, AR*
Respondent represented by: *Shri Ashwani Kumar, Sr. DR*

Date of concluding the hearing : 10.02.2025

Date of pronouncing the order : 10.02.2025

ORDER

The captioned appeal has been preferred by the assessee against the order dated 10.10.2024 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. Appeal of the assessee is time barred by 8 days. An application for condonation of delay has been placed in file. Considering the shortness of delay, delay of filing the appeal is hereby condoned and the appeal is taken up for hearing.

3. At the outset, Ld. Counsel for the assessee has drawn my attention to the impugned order of the Assessing Officer to submit that the order of the Assessing Officer is an ex parte order passed u/s. 144 of the Act. The Ld. Counsel for the assessee has further submitted that it was brought before the Ld. CIT(A) that the address of the assessee was changed and, therefore, notices of hearing were not served upon the assessee resulting into ex parte order passed by the Assessing Officer. The Ld. Counsel for the assessee has

further submitted that despite the above submissions, the Ld. CIT(A) upheld the ex parte order of the Assessing Officer. It has further been submitted that the Assessing Officer has made the addition of Rs.27,28,500/- on account of unexplained cash credits in the bank account of the assessee whereas, the assessee can duly explain the source of the same.

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

5. Considering the aforesaid submissions of the Ld. AR of the assessee, I am of the view that the interests of justice will be well served if, the assessee is given an opportunity to present his case before the Assessing Officer. Accordingly, the impugned order of the Ld. CIT(A) is set aside. The matter is restored to the Assessing Officer for assessment afresh on this issue 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.

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 10.02.2025

J.Dey (Sr. P.S.)

Copy of the order forwarded to:

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

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By order

Assistant Registrar
ITAT, Patna Benches