

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

**Before
SRI SANJAY GARG, JUDICIAL MEMBER**

**I.T.A. No.: 369/PAT/2023
Assessment Year: 2017-18**

Soyeb **Appellant**
Sonapatti, Bihar-845401
(PAN: DCIPS7623Q)

Vs.

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

Appearances:

Appellant represented by: *None*

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

Date of concluding the hearing : 11.02.2025

Date of pronouncing the order : 11.02.2025

ORDER

The captioned appeal has been preferred by the assessee against the order dated 27.10.2023 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 assessee has raised the following grounds of appeal:

“1. The order passed by Ld. CIT(A), NFAC is unjust, unwarranted and bad in law.

2. The Ld. CIT(A), NFAC failed to appreciate and/or overlooked and/or did not consider the submission as made by the appellant as also other facts of the case.

3. On the facts and in the circumstances of the case, the Ld. CIT(A), NFAC erred in treating the sum of Rs.32,06,741/- being the amount deposited in bank accounts, as income of the appellant.

4. On the facts and in the circumstances of the case, the Ld. CIT(A), NFAC erred in making addition of Rs.32,06,741/- being the amount deposited in bank accounts of the appellant.

5. The appellant craves leave to add, amend, rectify, modify or otherwise alter any ground of appeal.”

3. No one has put in appearance on behalf of the assessee at the time of hearing despite notice. However, an adjournment application has been placed on file by Shri Nishant Maitin, CA filed on behalf of the assessee stating that due to some medical urgency in the family, he is unable to appear for today.

3. However, on perusal of the grounds of appeal as well as the impugned assessment order and the impugned order of the Ld. CIT(A), it reveals that the assessee is aggrieved by the addition of Rs.32,06,741/- made by the Assessing Officer on account of unexplained deposits in the bank account. A further perusal of the records shows that the impugned assessment order is an ex parte order. Even the impugned order of the Ld. CIT(A) is also an ex parte order. However, from the pleadings/grounds of appeal filed before the Ld. CIT(A), it reveals that the assessee has pleaded that the assessee was not aware of the assessment proceedings in his case, therefore, the case remained unrepresented before the Assessing Officer. Further, it has also been pleaded that the deposits in question were out of cash sales of business which have been deposited in the bank account and out of which, payments have been made to creditors. It has been further pleaded that entries in the bank account, itself, reflect that the same were relating to business receipts of the assessee.

4. Considering the above pleas of the assessee and also considering that the case of the assessee remained unrepresented before the lower authorities, in my view, the interests of justice will be well served, if, the matter is restored to the file of the Assessing Officer to decide the matter afresh after giving proper opportunity to the assessee to represent his case. I order accordingly.

5. 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: 11.02.2025

J.Dey (Sr. P.S.)

Copy of the order forwarded to:

1. **Appellant : Shri Soyeb**
2. **Respondent : ITO, Ward-4(1), Motihari**
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