

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

**Before
SRI SANJAY GARG, JUDICIAL MEMBER**

**I.T.A. No.: 479/PAT/2024
Assessment Year: 2017-18**

<i>Vaishnavi Telecom</i> West of Donar Chowk, Darbhanga, Bihar-846004. (PAN: AALFV9096L)	Appellant
Vs.		
<i>ITO, Ward-3(2), Darbhanga</i>	Respondent

Appearances:

Appellant represented by: None

Respondent represented by: Shri Ashwani Kumar, Sr. DR

Date of concluding the hearing : 13.02.2025

Date of pronouncing the order : 13.02.2025

ORDER

The captioned appeal has been preferred by the assessee against the order dated 15.05.2024 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. The assessee in this appeal is aggrieved by the action of the Ld. CIT(A) in confirming the addition made by the Assessing Officer of Rs.19,98,430/- on account of unexplained cash credits in the bank account of the assessee.

3. No one has put in appearance on behalf of the assessee despite notice. However, after considering the grounds of appeal as well as the impugned assessment order and the order of the Ld. CIT(A) and after hearing the Ld. DR, I proceed to decide the appeal on merits.

4. A perusal of the impugned assessment order would reveal that the same is an ex parte/best judgment order passed u/s. 144 of the Act. Even the impugned order of the Ld. CIT(A) is also an ex parte order. In the statement

of facts filed before the Ld. CIT(A), it was submitted that the concerned dealing person of the assessee firm namely Shri Sanjeev Kumar had fallen sick and, therefore, could not furnish the requisite documents before the Assessing Officer. It has also been stated that the deposits in question were out of the business receipts of the assessee as the assessee is engaged in business transaction with Vodafone Mobile services. It has further been pleaded that the payments received by the assessee were even subjected to TDS. Though some submissions were made before the Ld. CIT(A), however, thereafter, the assessee could not file the requisite documents before the Ld. CIT(A) out of ignorance. It has, therefore, been pleaded that the assessee may be given an opportunity to represent its case before the Assessing Officer to demonstrate the source of the deposits in the bank account of the assessee.

5. The Ld. Dr, however, has relied upon the findings of the lower authorities.

6. Considering the overall facts and circumstances of this case, in my view, the interests of justice will be well served, if the assessee is given an opportunity to present its case before the Assessing Officer. Impugned order of the Ld. CIT(A) is accordingly, set aside and the matter is restored to the file of the Assessing Officer for assessment afresh on the issue. Needless to say, the Assessing Officer will give proper opportunity to the assessee to present its case and thereafter to decide the matter in accordance with law.

7. In the result, the appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the open Court.

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 13.02.2025

J.Dey (Sr. P.S.)

Copy of the order forwarded to:

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

//True copy //

By order

Assistant Registrar
ITAT, Patna Benches
Patna