

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH PATNA
(VIRTUAL HEARING AT KOLKATA)

SHRI GEORGE MATHAN, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 611/Pat/2024
Assessment Year: 2014-15

Harishankar Nasibi Prasad,

Ward No. 22, Abbumahmadpur,
Opp. Union Bank of India, P.O. Bakhtiyarpur,
Patna (Bihar) - 803212
[PAN: AOZPP7359E]

..... **Appellant**

vs.

CPC,

Bangalore, Karnataka

..... **Respondent**

Appearances by:

Assessee represented by : None

Department represented by : Ashwani Kr. Singal, JCIT

Date of concluding the hearing : 25.02.2025

Date of pronouncing the order : 25 .02.2025

ORDER

PER BENCH

1. The present appeal arises from the order of the Ld. Commissioner of Income-tax (Appeals), Addl/JCIT(A)-12, Mumbai, (hereinafter referred to as the “Ld. CIT(A)”), dated 14.08.2024 for AY 2014-15.

1.1 In this case, the point of consideration is that admittedly, the Ld. AO issued notices u/s 143(2) and 142(1) of the Act, which were not responded to. Accordingly, the Ld. AO made an addition of Rs. 4,15,000/- by way of unexplained cash deposit and also made several disallowances of expenses amounting to Rs. 18,142/-.

1.2 On the last date of hearing, none appeared on behalf of the assessee. However, it was decided to proceed ahead with the adjudication with the help of Ld. DR. It is seen that the Ld. CIT(A) has been persuaded by the fact that the assessee did not appear before the Ld. AO and is seen to have totally disregarded the submissions made by the assessee before him. Needless to say, the additions made by the Ld. AO have been upheld by the Ld. CIT(A).

2. We have carefully considered the documents before us and have examined the same with the help of Ld. DR. While, the Ld. DR supported the order of authorities below, it is seen that there were documents filed before the Ld. CIT(A) which have not been considered at all. We are unable to support this line of thinking as is evident from a reading of the impugned order. Consequently, we set aside the orders of the Ld. CIT(A) and remand the matter back to his file for adjudication on merit. Before the Ld. CIT(A), the assessee would do well to file necessary details in his support and the Ld. CIT(A) would be expected to adjudicate on the basis of facts before him, and if required, after calling for a report from the Ld. AO.

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

Order pronounced in the court on 25 .02.2025

Sd/-
[Sanjay Awasthi]
Accountant Member

Sd/-
[George Mathan]
Judicial Member

Dated: 25 .02.2025
AK, PS

Copy of the order forwarded to:

1. Harishankar Nasibi Prasad
2. CPC, Bangalore, Karnataka
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches