

INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "SMC": AGRA
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through virtual hearing)

ITA No.341/Del/2024
(Assessment Year: 2012-13)

Kusum Lata, 32E HR State Bichpuri Road, Agra, New add. Gali No. 1, Nirala, Nasgar, Pachanada, Muzaffarnagar, UP (Appellant) PAN:ACWPL2416R	Vs. ITO, Ward-2(1)(2), Agra (Respondent)
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Assessee by :	None
Revenue by:	Shri Shailendra Shrivastava, Sr. DR
Date of Hearing	05/02/2025
Date of pronouncement	05/02/2025

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 341/AGR/2024 for AY 2012-13, arises out of the order of the Id. Commissioner of Income Tax (Appeals), Mumbai [hereinafter referred to as 'Id. CIT(A), in short] dated 24.07.2024 against the order of assessment passed u/s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 16.12.2019 by the Assessing Officer, ITO, Ward-2(1)(2), Agra (hereinafter referred to as 'Id. AO').
2. None appeared on behalf of the assessee despite issuance of notice. Hence we proceed to dispose of this appeal after hearing the Id DR and based on materials available on record.
3. The assessee has raised the following grounds of appeal:-

- "1. Because Ld. ITO, Agra erred both in law and on facts to assume jurisdiction over the case when it was long back transferred to ITO 1(3) Muzzarfarnagar and therefore order is without jurisdiction and liable to be quashed.*
- 2. Because notice u/s 148 was neither served on appellant nor it was served on the date of issue of notice on 31-03-2019. Thus impugned order is time barred.*
- 3. Because the Ld. ITO erred both in law and facts not verifying PAN DATA BASE of assessee before start of proceedings u/s 147/148 of IT Act, hence order is vitiated.*
- 4. Because Ld. ITO grossly erred in law and on facts by making addition of cash as unexplained deposits in bank on basis of misconception of facts and misinterpretation of statutory provisions of law.*
- 5. Because Ld. ITO erred both in law and on facts by making impugned addition without referring section of IT Act and without making any inquiry when the entire transactions are covered by bank account statement available on records.*
- 6. Because the Ld. CIT (A) erred in law and on facts by not adjudicating the point of jurisdiction as well as no service of notices issued u/s 147/148. The Grounds of Appeal have been summarily and dealt with and proper adjudications of each grounds of appeal not made.*
- 7. Because the Ld. CIT (A) erred both on facts and under law to decided appeal by exparte order for absence of assessee before ITO as well as no compliance of three appeal notices without considering the adjournment request dated 20- 07-2024. Had last opportunity as prayed for 02-08-2024 been allowed, the source of each deposit could be explained.*
- 8. Because the Ld. CIT (A) erred in confirming the addition of Rs.12,32,201.00 without consideration of nature of deposits & withdrawals in UCO Bank A/c and has summarily disposed the appeal solely for non compliance.*
- 9. Because assessee has complete details of source of each deposit of Rs.12,32,201.00 in bank but same could not be submitted either before Ld. ITO or Ld. CIT (A) as both orders are exparte. The abstract of bank account with copy of bank passbook and written statement of source of each deposit/withdrawals are enclosed as Annexure- A and copy of Land Sale Deed as Annexure B.*

10. Because the exparte assessment and first appeal orders are against the principles of natural justice, past without proper inquiry and proper opportunity of hearing. The assessee seeks relief from Hon'ble Court.

11. Because the assessment and appeal order are bad in law and against the facts of the case. Hence both liable to be quashed.

12. That the appellant craves leave to add, amend, alter or withdraw any of the Grounds of Appeal before or during the course of the appellate proceeding, if the circumstances so arise. All the grounds of appeal raised are without prejudice to each other."

4. We find on perusal of the order of the Id JCIT(A), the same has been decided exparte without the presence of the assessee. Hence we deem it fit and appropriate, in the interest of justice and fair play, to restore this appeal to the file of Id NFAC for de novo adjudication of the grounds raised by the assessee before it in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is at liberty to raise additional grounds and file additional evidences, if any, if it so desires. With these directions, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 05/02/2025.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 05/02/2025
A K Keot

Copy forwarded to

1. Applicant
2. Respondent

3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi