

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

**ITA No. 217/AGR/2023**  
**(Assessment Year: 2017-18)**

<b>Suresh Chand,</b> 45-46, Vaishali Nagar, Bodla Road, Shahganj, UP (Appellant) <b>PAN:ABCPC5657N</b>	Vs. ITO, Ward-1(2)(4), Sanjay Place, Agra (Respondent)
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Assessee by :	Shri Prarthna Jalaal, CA
Revenue by:	Shri Shailender Shrivastava, Sr. DR

Date of Hearing	06/02/2025
Date of pronouncement	06/02/2025

**ORDER**

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.217/AGR/2023 for AY 2017-18, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. NFAC', in short] dated 30.10.2023 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 21.12.2019 by the Assessing Officer, ITO, Ward-1(2)(4), Agra (hereinafter referred to as 'ld. AO').

2. The assessee has raised the following grounds of appeal:-

*"1. That the National Faceless Appeal Centre (NFAC), Delhi has erred in law and on facts in passing the ex-parte order without giving sufficient opportunity to appellant.*

*2. That the National Faceless Appeal Centre (NFAC), Delhi has erred in law in sustaining the order passed u/s 143(3) of the I.T. Act, 1961 which is bad in law.*

*3. That the National Faceless Appeal Centre (NFAC), Delhi has erred in law and on facts in ignoring the fact that Ld. AO had passed the assessment order before the expiry of time given in the show cause notice to respond to the appellant, even when internet in Agra was closed due to government orders, a fact duly within the knowledge of Ld. AO, thereby making the assessment order as void ab initio and consequent addition thereon as bad in law.*

*4. That the National Faceless Appeal Centre (NFAC), Delhi has erred in law and on facts in accepting the addition made by the Ld. AO of Rs. 94,31,500/- on account of unexplained cash deposit u/s 69A of the Income Tax Act, 1961 even when the same was substantiated by cash flows and other relevant documents produced before the Ld. A.O.*

*5. That the National Faceless Appeal Centre (NFAC), Delhi has erred in law and on facts in not appreciating that the Ld. AO has made the addition without falsifying the information / documents/ explanations furnished by the appellant before him.*

*6. That the National Faceless Appeal Centre (NFAC), Delhi has erred in law and on facts in not accepting the order of Ld. A.O. of invoking section 115BBE on the addition made.*

*7. That any other relief or reliefs deemed fit in the facts and circumstance of the case may be granted.*

*8. The appellant craves leave to add, alter or vary the grounds of appeal before or at the time of hearing."*

3. We have heard the rival submissions and perused the materials available on record. We find on perusal of the order of the Id NFAC, 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.

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

Order pronounced in the open court on 06/02/2025.

-Sd/-  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 06/02/2025  
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi