

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

Before Shri Duvvuru RL Reddy, Vice-President (KZ)

**I.T.A. No. 24/PAT/2025
Assessment Year: 2022-2023**

***Avinash Kumar,.....Appellant
Digghi West, Mishratola,
Darbhanga-846004, Bihar
[PAN:CBGPK0880B]***

-Vs.-

***Assistant Commissioner/Deputy Commissioner of
Income Tax,.....Respondent
Central Circle, Muzaffarpur***

Appearances by:

N o n e, appeared on behalf of the assessee

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of
the Revenue*

Date of concluding the hearing: March 11, 2025

Date of pronouncing the order: March 20, 2025

O R D E R

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), Patna-3 dated 26th November, 2024 passed for Assessment Year 2022-23.

2. None appeared on behalf of the assessee at the time of hearing. Therefore, I have decided to dispose of the appeal after

hearing the ld. Departmental Representative and the material available on record.

3. Brief facts of the case are that the assessee is an individual, who filed his original return of income under section 139 of the Income Tax Act for the relevant assessment year 2022-23 on 27.07.2022 declaring total income of Rs.4,06,650/-. In this case, search and seizure operation was conducted during the relevant assessment year and it was deemed to have information which suggested that income chargeable to tax had escaped assessment in the case of assessee for three assessment years immediately preceding the assessment year relevant to the previous year in which the search was initiated and books of accounts and other documents of assets were requisitioned and survey was conducted in the case of assessee and money, bullion, jewellery and other valuable assets were seized and selected for compulsory scrutiny after obtaining prior approval from the competent authority. Notices under section 143(2) and 142(1) were issued for compliance, but no response was given from the side of assessee. Thereafter a show-cause notice was issued to the assessee on 18.03.2024 fixing the date of compliance on 20.03.2024. But getting no response from the assessee, the ld. Assessing Officer assessed the total income at Rs.13,53,140/- by making an addition of Rs.9,46,490/-.

4. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

5. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate his claim, but the appellant did not file the written submissions and did not represent the case before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal on 26th November, 2024.

6. On being aggrieved, the assessee preferred an appeal before the ITAT.

7. None appeared on behalf of the assessee at the time of hearing. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the taxable income at Rs.13,53,140/-. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the assessee did not substantiate his claim. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

8. I have heard the ld. Departmental Representative and perused the material available on record. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the ld. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Appeals) with a direction to provide one more opportunity of

being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 20/03/2025.

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 20th day of March, 2025

*Copies to :(1) Avinash Kumar,
Digghi West, Mishratola,
Darbhanga-846004, Bihar*

*(2) Assistant Commissioner/Deputy
Commissioner of Income Tax,
Central Circle, Muzaffarpur*

(3) CIT(Appeals), Patna-3;

(4) CIT - ;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.