

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. 330/AGR/2024
(Assessment Year: 2012-13)

Vikash Agrawal, 5, Behind Sai Baba Temple, Gird, Gwalior, MP	Vs.	ITO, Ward-1(1), Gwalior
(Appellant)		(Respondent)
PAN: AKRPA0344A		

Assessee by :	None
Revenue by:	Shri Shailendra Srivastava, Sr. DR
Date of Hearing	03/02/2025
Date of pronouncement	03/02/2025

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.330/AGR/2024 for AY 2012-13, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. NFAC', in short] dated 28.09.2022 against the order of assessment passed u/s 144 r.w.s. 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 12.11.2019 by the Assessing Officer, ITO,-1(1), Gwalior (hereinafter referred to as 'ld. AO').
2. At the outset, there is a delay in filing of appeal before us by 645 days. Considering the reason adduced in the condonation petition, in the interest of substantial justice, we are inclined to condone the delay and admit the appeal for adjudication.
3. The only effective issue to be decided in this appeal is as to whether the ld NFAC was justified in sustaining the addition made in the sum of Rs

53,43,340/- on account of cash deposits in the facts and circumstances of the instant case.

4. We have heard the rival submissions and perused the materials available on record. On perusal of the order of the Id NFAC, we find that the Id NFAC had decided the issue ex parte without adjudicating the issue on merits giving its independent finding. Hence, in the interest of justice and fairplay, we deem it fit and appropriate to restore this appeal to file of Id NFAC for de novo adjudication in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with Id NFAC for expeditious disposal of the appeal by not taking unwarranted adjournments. Hence, 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 03/02/2025.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 03/02/2025
A K Keot

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

ASSISTANT REGISTRAR
ITAT, New Delhi