

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI SUBHASH MALGURIA, JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

I.T.A. No.187/Alld/2024
Assessment Year:2017-17

Shri Manoj Kumar Soni, Kotwali Road, Muchiyana, Banda. PAN:CPUPS9516L (Appellant)	Vs.	Income Tax Officer, Ward-5(4), Banda. (Respondent)
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Appellant by	None
Respondent by	Shri A. K. Singh, Sr. D.R.
Date of hearing	07/04/2025
Date of pronouncement	07/04/2025

ORDER

PER SUBHASH MALGURIA:J.M.

This appeal has been filed by the assessee for assessment year 2016-2017 against impugned appellate order dated 19/11/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1070463232(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. The facts of the case, in brief, are that the assessee is an individual and filed his return of income showing total income at Rs.2,80,120/-. The assessee has shown STCG of Rs.2,80,000/-. During the assessment proceedings, the Assessing Officer found that the assessee had purchased a car amounting to Rs.28,00,000/- which remained unexplained during the enquiry proceedings. The Assessing Officer issued various notices to the assessee to explain the source of income out of which the purchase of car was made. In view of non compliance by the assessee to statutory notices and show cause notice, the Assessing Officer completed the assessment ex-parte by determining the total income of the assessee at Rs.30,80,120/- and made an addition of Rs.28,00,000/- on account of unexplained investment u/s 69 of the Act. Aggrieved with the order passed by the Assessing Officer, the assessee carried the matter in appeal before the learned CIT(A). The assessee's appeal against the aforesaid addition was dismissed by the learned CIT(A) vide order dated 19/11/2024. The present appeal has been filed by the assessee against the aforesaid impugned appellate order dated 19/11/2024 of learned CIT(A).

3. During the course of hearing before the Income Tax Appellate Tribunal, none was present on behalf of the assessee. Therefore, we proceeded to decide the issue after hearing learned D.R. and perusing the material available on record. The assessee vide its ground No. 4 of the appeal has himself accepted that due to lack of lawful knowledge, the assessee had not submitted the valid documents and if opportunity is afforded, the same will be produced with all objects lawful papers/documents along with supporting evidences. In view of the

foregoing and in the specific facts and circumstances of the present case, the impugned appellate order dated 19/11/2024 is set aside and the issue in dispute regarding the addition of Rs.28,00,000/- on account of unexplained investment in purchase of car made by the Assessing Officer and confirmed by learned CIT(A) is restored back to the file of the Assessing Officer with the direction to pass de novo assessment order in accordance with law after providing reasonable opportunity of hearing to the assessee. The assessee is also directed to produce before the Assessing Officer the necessary papers/documents along with supporting evidences in support of its claim.

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

(Orders pronounced on 07/04/2025 in accordance with Rule 34(4) of the I.T.A.T. Rules)

Sd/.
(SANJAY AWASTHI)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:07/04/2025

*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent
3. Concerned CIT
4. The CIT(A)
5. D.R. ITAT, Lucknow

Asstt. Registrar