

**IN THE INCOME TAX APPELLATE TRIBUNAL "DB" BENCH: PATNA  
VIRTUAL HEARING AT KOLKATA**

श्री राजेश कुमार, लेखा सदस्य एवं श्री प्रदीप कुमार चौबे, न्यायिक सदस्य के समक्ष  
[Before Shri Rajesh Kumar, Accountant Member & Shri Pradip Kumar Choubey, Judicial Member]

**I.T.A. No. 654/Pat/2024  
Assessment Year: 2018-19**

Indradeo Yadav  (PAN: ABSPY 5810 H)	Vs.	ITO
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	26.03.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	16.04.2025
For the assessee / निर्धारिती की ओर से	None
For the revenue / राजस्व की ओर से	Sh. Ashwani Kr. Singal, JCIT

**ORDER / आदेश**

**Per Pradip Kumar Choubey, JM:**

This is the appeal preferred by the assessee against the order of Commissioner of Income Tax (Appeal)-NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)] dated 18.09.2024 for AY 2018-19.

2. Brief facts of the case of the assessee is that the assessee filed return of income declaring total income at Rs. 9,45,900/-. The assessee has also filed revised return of income declaring total income at Rs. 3,75,800/-. The return of assessee was processed. The case was selected for scrutiny notice u/s 143(2) of the Act was issued. The assessee did not submit any reply, as a result of which, the AO added Rs. 19,00,000/- on the basis of information available on the records that the assessee has done financial transaction as sale in the property at Rs. 19,00,000/-, the AO has further made an addition of Rs. 47,00,000/- on the information that the assessee made cash deposit of the above sum and as such the total income of Rs. 69,75,800/-.

3. Aggrieved by the said order the assessee preferred an appeal before the Ld. CIT(A) wherein the appeal of the assessee has been dismissed as there was no response on behalf of the assessee.

Being aggrieved and dissatisfied the appeal has been preferred by the assessee before us.

4. None appeared on behalf of the assessee.

5. The Ld. D.R submitted that the order passed by the AO confirmed by the Ld. CIT(A) are an ex-parte order. The submission of Ld. D.R is that the assessee has got no interest, hence his prayer is to confirm the order passed by the Ld. CIT(A).

6. Upon hearing the submission of the Ld. D.R. we have perused the facts of the case mentioned in the order of AO as well as Ld. CIT(A) and further perused the grounds of appeal taken by the assessee in the memo of appeal. On perusal of the order of AO, it appears to us that there was no compliance on behalf of the assessee the order of AO passed in absence of the assessee. Before us, the Ld. CIT(A) also there was no compliance. Since there was no compliance on behalf of the assessee before the Ld. CIT(A). The Ld. CIT(A) has confirmed the order of AO. The Ld. CIT(A) has held that despite several opportunities granted, the assessee did not produce the relevant documents so adverse inference had to be drawn against the assessee. The assessee in its appeal has taken the grounds that the addition of Rs. 47,00,000/- and 19,00,000/- is

wrong and bad in law. Since Rs. 4,00,000/- is deposited by the assessee in demat account by cash is the amount of business transaction as well as commission of income and the assessee has filed return u/s 44AD of the Act. Since the order passed by both the authorities are ex-parte order. Interest of justice demands to restore the appeal of the assessee before the AO for fresh adjudication. The assessee is directed to co-operate in the proceedings. Accordingly, the order passed by AO confirmed by the Ld. CIT(A) is hereby set aside. The assessee has been given an opportunity to place his case before the AO. The AO is directed to pass a afresh order as per law without being prejudice to this order.

In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order is pronounced in the open court on 16<sup>th</sup> April, 2025

Sd/-

Sd/-

(Rajesh Kumar /राजेश कुमार)

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)

Accountant Member/लेखा सदस्य

Judicial Member/न्यायिक सदस्य

Dated: 16<sup>th</sup> April, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Indradeo Yadav, kandi Nawada, Bithosharif, Bihar-823003
2. Respondent – ITO
3. Ld. CIT(A)-NFAC, Delhi
4. Ld. Pr. CIT- , Patna
5. DR, Patna Bench, Patna

True Copy

By Order

Assistant Registrar /Sr. Private Secretary  
 ITAT, Patna Bench, Patna