

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

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No.28/Agr/2025  
Assessment Year: 2017-18

Niranjan Singh Gurjar, Shiv Colony, Pinto Park-2, P.O. GolaKaMandir, Gwalior	<b>Vs.</b>	Income-tax Officer, Ward 3(2), Gwalior.
<b>PAN : BDXPG1344J</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Ashok Vijaywargiya, CA
Department by	Sh. ShailendraSrivastava, Sr. DR

Date of hearing	02.04.2025
Date of pronouncement	02.04.2025

**ORDER**

**Per Sunil Kumar Singh, Judicial Member:**

This appeal has been preferred by assessee against the impugned order dated 08.11.2024 passed in Appeal No.CIT(A), Gwalior/11015/2019-20 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250(6) of the Income-tax Act, 1961 (hereinafter referred to as "the Act") , wherein the Id. CIT(Appeals) confirmed the addition made by the learned Assessing Officer.

2. Brief facts state that for want of any explanation or evidence on behalf of the appellant/assessee to explain the nature and source of cash deposit of Rs.35,35,000/- and credit entries of Rs.47,14,629/- totaling to

Rs.82,49,629/- in the bank account of assessee, the Assessing Officer added the aforesaid amount in the hands of assessee u/s. 69A of the Act vide assessment order dated 27.12.2019.

3. Aggrieved, the assessee preferred an appeal before the learned CIT(Appeals) who confirmed the addition made by the learned Assessing Officer and dismissed assessee's first appeal for want of any submission or representation on behalf of the appellant/assessee.

4. We have perused the records and heard learned representatives for the assessee and the Revenue.

5. Learned representative for the assessee has submitted that the impugned order has been passed by the Id. CIT(Appeals), *ex parte* without affording reasonable opportunity of hearing to the assessee. He further submitted that even the adjournment request of the assessee was not accepted by the Id. CIT(A).Prayed to set aside the impugned order.

6. Learned DR has submitted that the assessee was provided sufficient opportunity of hearing by learned CIT(Appeals) on various occasions, but for no avail. Learned DR has supported the impugned order.

7. We notice that the assessee did not respond to the notices issued by the first appellate authority on 14.01.2021,16.12.2021,10.08.2023, 26.04.2024, 12.07.2024, 22.08.2024,27.09.2024 and 09.10.2024. It is however noticed that learned CIT(Appeals) passed *ex-parte* impugned

order without any discussion on the merits of the case, whereas learned CIT(Appeals) was expected to state the points for determination, decision thereon and the reasons for the decision as provided u/s. 250(6) of the Act. In the circumstances and in the interest of justice and fair play, we deem it just and appropriate to afford last opportunity to the assessee and remit the matter back to the file of learned CIT(Appeals) for adjudication on merits. We order accordingly. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(Appeals) for the expeditious and effective disposal. Assessee shall refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned CIT(Appeals) shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed accordingly.

8. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 08.11.2024 is set aside.

***Order pronounced in the open court on 02.04.2025.***

***Sd/-***  
**(BRAJESH KUMAR SINGH)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL MEMBER**

Dated: 02.04.2025

\*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR