

**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.75/Agr/2025
Assessment Year: 2014-15

Rajesh Singh S/o Shri Kaptan Singh, Ward No. 13, Rajakhera Road, Gopalpura, Shamsabad, Agra.	Vs.	Income-tax Officer, Ward 2(1)(2), Agra.
PAN : BMCPS7997F		
(Appellant)		(Respondent)

Assessee by	Sh. Himanshu Varshney, Advocate
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	03.04.2025
Date of pronouncement	03.04.2025

ORDER

Per Sunil Kumar Singh, Judicial Member:

This appeal has been preferred by assessee against the impugned order dated 27.11.2024 passed in Appeal No. NFAC/2013-14/10111805 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") wherein the Id. CIT(Appeals) dismissed the first appeal filed by the assessee and confirmed the addition made by Assessing Officer.

2. Brief facts state that the assessee had filed his return of income on 10.02.2015 declaring total income of Rs.2,28,600/-. On the basis of

information in possession of the Assessing Officer that the assessee had deposited cash of Rs.1,31,36,866/- in his bank account maintained with Oriental Bank of Commerce, the Assessing Officer initiated proceedings u/s. 147 of the Act by issuing notice u/s. 148 on 30.03.2021, which was not responded by the Assessee. Statutory notices were issued which too remained un-responded. However, the appellant assessee vide letter dated 03.03.2022 submitted that he started providing transport service to nearby farmers for sale of agriculture produce in the name of Sudarshan Transport Company, for which he used his own truck as well as other vehicles hired from other such service providers on commission basis and the income earned from such business and payments received from outstation customers were deposited in the said bank account and thereafter paid to the respective farmers in cash. Finding the reply of the assessee as not satisfactory, the Assessing Officer made addition of the cash deposit of Rs.1,31,36,866/- u/s. 69A of the Act vide order dated 21.03.2022 passed u/s. 147 r.w.s. 144 and 144B of the Act.

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.

4. Learned representative for the assessee submitted that the impugned order has been passed by the Id. CIT(Appeals), *ex parte*

without affording reasonable opportunity of hearing to the assessee and following the principles of natural justice. Prayed to set aside the impugned order.

5. 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.

6. We notice that the assessee did not respond to the notices issued by the first appellate authority on 16.11.2022, 25.09.2024, 11.10.2024, 18.10.2024 and 30.10.2024. 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.

7. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 27.11.2024 is set aside.

Order pronounced in the open court on 03.04.2025.

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

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

Dated: 03.04.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra