

**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.67/Agr/2025  
Assessment Year: 2018-19

Sh. Vimal Choudhary, New Mandi, Etawah.	<b>Vs.</b>	Income-tax Officer, Ward 2(2)(5), Etawah.
<b>PAN : AZUPC7852P</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None (Adjournment application rejected)
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 20.11.2024 passed in Appeal no. NFAC/2017-18/10271824 by the Ld. Commissioner of Income– tax(Appeals)/National Faceless Appeal Centre (NFAC) [hereinafter referred to as the "CIT(A)"] u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as "Act"] for the Assessment Year [A.Y.] 2018-19, wherein learned CIT(A) has dismissed assessee's appeal exparte.

2. Brief facts state that based on the information in possession of the Assessing Officer that the assessee had deposited cash in current account maintained with Allahabad bank amounting to Rs.1,16,23,990/- and also withdrawn a sum of Rs.7,05,000/- from the same bank account during the year under consideration, assessment u/s. 147 was completed by making addition of aforesaid cash deposited to the tune of Rs.1,16,23,990/- u/s. 69A r.w.s. 115BBE of the Act vide assessment order dated 02.03.2023 passed u/s. 147 r.w.s. 144 of the Act, as the assessee did not respond to various statutory notices issued by the Assessing Officer.

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 ex-parte.

4. None appeared on behalf of the assessee. However, an adjournment application was placed on record, which was rejected. Perused the records and heard learned Departmental Representative for the Revenue, who supported the impugned order.

5. It transpires from the perusal of records that the assessee did not respond to various notices issued by the learned Assessing Officer. We further notice that the assessee also did not respond to the various notices issued by the first appellate authority on 24.05.2024, 02.07.2024, 12.07.2024 and 11.11.2024. Ld. CIT(Appeals) was thus compelled to pass ex parte

order. Such irresponsible conduct of the assessee cannot be appreciated. However, keeping the nature of the proceedings in view 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.

6. In the result, the appeal is allowed for statistical purposes. The impugned order dated 20.11.2024 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