

**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.66/Agr/2025
Assessment Year: 2010-11

Amit Pal Singh, 11-A, Old Idgah Colony, Agra.	Vs.	Income-tax Officer, Ward 1(1)(1), Agra.
PAN : AYAPS6609P		
(Appellant)		(Respondent)

Assessee by	Sh. Anil Jain, 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 18.03.2024 passed in Appeal No.CIT(A)-1, AGRA/10106/2018-19 by the Ld. ADDL/JCIT(A)-8, Mumbai u/s. 250(6) of the Income-tax Act, 1961 (hereinafter referred to as "the Act") wherein the Id. First appellate authority dismissed the first appeal of the assessee for want of representation on behalf of the assessee and confirmed the assessment order dated 01.12.2017 passed by Assessing Officer u/s. 147/144 of the Act.

2. It is noticed at the outset that the present appeal has been filed by the assessee before ITAT on 07.02.2025 against the order dated 18.03.2024. Accordingly, the appeal filed before the Tribunal is delayed by 266 days. The appellant/assessee has filed an application for condonation of aforesaid delay stating that the delay caused in filing the appeal was due to his severe heart disease. In support, an affidavit and medical certificate are available on record, which stand un-controverted on behalf of the Revenue. Therefore, in the interest of justice, the delay caused in filing this appeal is condoned, having been occurred due to sufficient cause preventing the assessee to file the appeal within the prescribed period of limitation.

3. Brief facts state that on the basis of AIR information, proceedings u/s. 147 of the Act were initiated against the assessee for verification of financial transactions. Assessee did not respond to the notice issued u/s. 148 dated 28.03.2017. Statutory notices u/s. 142(1) were also issued requiring the assessee to explain source of cash deposited in his bank account amounting to Rs.12,84,000/-, which too remained un-responded. Therefore, the Id. Assessing Officer made addition of Rs.12,84,000/- to the income of the assessee as unexplained income vide assessment order dated 01.12.2017 passed u/s. 144/147 of the Act.

4. 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.

5. We have perused the records and heard the Id. Representative for the assessee and the Id. Departmental representative for the Revenue.

6. 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. Prayed to set aside the impugned order.

7. 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.

8. It transpires from the perusal of records that the assessee did not respond to various notices issued by the Id. Assessing Officer. We further notice that the assessee has also not responded various notices issued by first appellate authority on 26.12.2020, 09.06.2021, 02.12.2021, 14.12.2023 01.03.2024 and 07.03.2024 except seeking adjournment of hearing fixed vide notice dated 01.03.2024. 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.

9. In the result, the appeal is allowed for statistical purposes. The impugned order dated 18.03.2024 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