

**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.79/Agr/2025
Assessment Year: 2019-20

Samsuddin, S/o Alladin, H.No. 635, South Chhapatti, Near Ambedkar Library, Mainpuri-205001 (UP).	Vs.	Income-tax Officer, Ward 4(2)(4), Mainpuri.
PAN : BADPS4666Q		
(Appellant)		(Respondent)

Assessee by	Sh. Naveen Garg, 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 19.12.2024 passed in Appeal No.NFAC/2018-19/10321302 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 additions made by Assessing Officer vide assessment order dated 02.02.2024 passed u/s. 147/144 of the Act.

2. Briefly stated, the facts relevant to this case are that on the basis of information available regarding cash deposit in the bank account and not filing of return of income by assessee, the case was reopened and notice u/s. 148 of the Act was issued by Assessing Officer. In response to this notice, assessee filed return of income on 02.06.2023 declaring total income of Rs.1,39,410/-. Statutory notices issued u/s. 142(1) and 143(2) remained un-responded. The Assessing Officer, therefore, completed assessment u/s. 144 after rejecting the books of account of assessee u/s. 145(3) of the Act and making addition of Rs.24,64,337/- on account of net profit rate and Rs.1,01,132/- on account of disallowance of assessee's claim u/s. 80C for want of evidence. These additions stood confirmed by Id. CIT(Appeals) vide impugned order dated 19.12.2024 passed ex-parte.

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

4. 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.

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. It transpires from the perusal of records that the assessee did not respond to the notices issued by Assessing Officer in the assessment proceedings, which led the Assessing Officer to complete the assessment u/s. 144 of the Act. We further notice that the assessee also failed to respond to the notices issued by the first appellate authority on 27.09.2024, 08.10.2024, 21.10.2024, 14.11.2024 and 26.11.2024. Such an irresponsive conduct of the assessee cannot be appreciated. 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. 19.12.2024 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