

**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.73/Agr/2025
Assessment Year: 2017-18

Rajesh Sharma, Badun Kala, Datia (MP).	Vs.	Income-tax Officer, Ward 1(3), Gwalior.
PAN : HIAPS0630F		
(Appellant)		(Respondent)

Assessee by	Sh. Alok Dhingra, 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 13.12.2024 passed in Appeal No.NFAC/2016-17/10100969 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 of Rs.19,22,000/- u/s. 69A vide assessment order dated 18.12.2019 passed u/s. 144 of the Act.

2. Briefly stated, the facts relevant to this case are that the assessee did not file any return of income either u/s. 139(1) or in compliance to

various notices issued by Assessing Officer u/s. 142(1) of the Act. The Assessing Officer noticed that the assessee had deposited Rs.10,00,000/- during the demonetization period from 09.11.2016 to 31.12.2016 and Rs.9,22,000/- after demonetization period in his bank account No. 1300008800005322 maintained with Punjab National Bank. For want of any response to statutory notices and the return of income, the Assessing Officer concluded that the aforesaid cash deposited in bank account remains unexplained and accordingly made addition of Rs.19,22,000/- in the hands of assessee u/s. 69A of the Act vide assessment order dated 18.12.2019, which stood confirmed by Id. CIT(Appeals) vide impugned order dated 13.12.2024 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. We further notice that the assessee also failed to respond to the notices issued by the first appellate authority on 13.07.2024, 13.08.2024, 07.11.2024 and 25.11.2024. Such an irresponsible 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. 13.12.2024 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