

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH 'DB' AGRA**

**(Through Physical/Virtual Hearing)**

**BEFORE SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.10/Agr/2025  
[Assessment Year: 2017-18]**

Mohd. Sagir, Sarai Sultani, Aligarh, Uttar Pradesh-202001	Vs	Assistant Commissioner of Income Tax, Circle-4(1)(1), Aligargh
<b>PAN-ADJPS0953J</b>		
Appellant		Respondent

Appellant by	None
Respondent by	Shri Shailender Srivastava, Sr. DR

<b>Date of Hearing</b>	<b>01.04.2025</b>
<b>Date of Pronouncement</b>	<b>01.04.2025</b>

**ORDER**

**PER BRAJESH KUMAR SINGH, AM,**

This appeal filed by the assessee is directed against the ex-parte order dated 08.11.2024 of National Faceless Appeal Centre, Delhi, relating to Assessment Year 2017-18 arising out of order u/s 144 of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 03.12.2019 passed by the Asst. Commissioner of Income Tax, Circle-4(1)(1), Aligarh.

2. None appeared on behalf of the assessee. However, the appeal of the assessee is being decided after hearing the ld. Sr. DR and on the basis of materials available on record.

3. Brief facts of the case: The assessee is engaged in running Petrol Pump Station and plying buses on contract basis. The assessee has shown income from business and other sources. The assessee has filed return of

income on 30.12.2017 declaring total income of Rs.18,46,500/-. The case was selected for scrutiny under CASS. Thereafter a notice u/s 143(2) was issued on 21.09.2018. The Assessing Officer noted that no compliance was made. Subsequently, the Assessing Officer issued statutory notice u/s 142(1) along-with questionnaire on 14.01.2019. The assessee did not furnish any reply. Later on notices u/s 142(1) was again issued on 06.05.2019 but the assessee did not file any reply/information. Finally a show cause notice u/s 142(3) for non-compliance of these notices was issued on 31.10.2019 and again the assessee did not respond to this show cause notice. Therefore, the Assessing Officer completed the assessment u/s 144 of the Act in which following additions were made:

- I. 30% of expenditure claimed by the assessee in Profit & Loss Account for wants of supporting documents- Rs.41,96,197/-
  - II. Depreciation of Rs.5,55,0000/-
  - III. Cash deposits during the demonetization period Rs.2,07,00,000/-
4. Aggrieved with the said order, the assessee filed an appeal before the Ld. CIT(A). The ld. CIT(A) gave several opportunities but the assessee failed to respond to the said notices. Therefore, the Ld. CIT(A) decided the appeal ex-parte and dismissed the appeal of the assessee.
5. Aggrieved with the order of the Ld. CIT(A), the assessee is in appeal before us.
6. We have heard the ld. Sr. DR and perused the grounds of appeal filed by the assessee. Considering the facts mentioned in the grounds of appeal, we are of the considered view that in the interest of justice, one

more opportunity be given to the assessee to represent its case effectively before the Id. CIT(A). We, therefore, set-aside the order of the Id. CIT(A) and restore the matter to his file to pass an order afresh after giving a reasonable opportunity of being heard to the assessee. Further, the assessee is also directed to appear before the Id. CIT(A). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purposes.

7. In the result, the appeal for the assessee is allowed for statistical purpose.

Order pronounced in the open court on 1<sup>st</sup> April, 2025.

**Sd/-**  
**[SUNIL KUMAR SINGH]**  
**JUDICIAL MEMBER**

**Dated** 01.04.2025.

*Shekhar*

Copy forwarded to:

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

**Sd/-**  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

Asst. Registrar,  
ITAT, New Delhi,