

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

(Through Physical/Virtual Hearing)

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

**ITA No.111/Agr/2025
[Assessment Year: 2011-12]**

Babu Singh Raghuwanshi, Near Dubey Lodge, Ashok Nagar, Madhya Pradesh-473331	Vs	Income Tax Officer, Ashok Nagar, Madhya Pradesh-473331
PAN-AOYPR0302L		
Appellant		Respondent

Appellant by	Shri Amit Sogani, Adv.
Respondent by	Shri Shailender Srivastava, Sr. DR

Date of Hearing	02.04.2025
Date of Pronouncement	02.04.2025

ORDER

PER BRAJESH KUMAR SINGH, AM,

This appeal filed by the assessee is directed against the ex-parte order dated 12.06.2023 of National Faceless Appeal Centre (NFAC)/Ld.CIT(A), Delhi, relating to Assessment Year 2011-12 arising out of order u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 22.12.2018 passed by the Income Tax Officer, Ashok Nagar, Madhya Pradesh.

2. In this case, the assessment was completed u/s 143(3) r.w.s. 147 of the Act. Information was received by the Assessing Officer under Annual Information Return (AIR) that the assessee had deposited cash in his bank accounts. Based on the said information, the Assessing Officer issued notice 148 of the Act dated 21.03.2018. According to the Assessing

Officer, the assessee did not file its return income in response to the said notice. The assessee explained that the cash deposit in his bank account was on account of income earned in past years from agricultural business. The Assessing Officer did not accept the income declared of Rs.1,47,300/- u/s 44AD of the Act on account of business transaction amounting to Rs.18,12,485/- on the ground that the assessee had not maintained any books of accounts, balance sheet and profit & loss accounts, etc. The Assessing Officer added a sum of Rs.2,19,420/- on account of business income. The Assessing Officer further noted that in the bank account no.910010046051681 with Axis Bank, Ashok Nagar, total deposit was Rs.45,84,000/-, which included a sum of Rs.39,44,000/- in cash. Considering the peak credit in the said bank account and the business income determined amounting to Rs.4,84,784/-, the Assessing Officer added a sum of Rs.29,99,107/- u/s 69A of the Act (Rs.34,83,891 – Rs.4,84,784/-).

3. Aggrieved with the said order, the assessee filed an appeal before the Ld. CIT(A). However, during the appellate proceedings the ld. CIT(A) noted that there was no response by the assessee and therefore he held that the assessee has not been able to support of ground raised. Therefore, the ld. CIT(A) dismissed the appeal of the assessee.

4. Aggrieved with the said order, the assessee is in appeal before us.

5. During the hearing before us, the ld. AR submitted that the assessee was not given any opportunity by the Ld. CIT(A). It was further submitted that the Ld. CIT(A) dismissed the appeal without discussing anything on

merits of the case. The Ld. AR submitted that the matter may be restored to file of the ld. CIT(A) for fresh adjudication.

6. The ld. Sr. DR supported the orders of the authorities below.

7. We have heard the both the parties and perused the material available on record. The assessee did not appear before the ld. CIT(A) and the ld. CIT(A) has also not adjudicated the appeal on merits. We, therefore, in the interest of justice give one more opportunity to the assessee to represent his case effectively before the ld. CIT(A). We, therefore, set-aside the order of the ld. CIT(A) and restore the matter to the his file to pass an order afresh after giving a reasonable opportunity of being heard to the assessee and as per law. Further, the assessee is also directed to appear before the Ld. CIT(A) during the appellate proceedings. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 2nd April, 2025.

Sd/-
[SUNIL KUMAR SINGH]
JUDICIAL MEMBER

Dated 02.04.2025.

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,