

**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.19/Agr/2025
[Assessment Year: 2009-10]**

Ramnaresh Ratnakar, Balaji Ka Bazar Laskar, Gwalior, Madhya Pradesh-474001	Vs	Income Tax Officer, Ward-2(3), Gwalior, Madhya Pradesh-474001
PAN-ABKPR9626C		
Appellant		Respondent

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

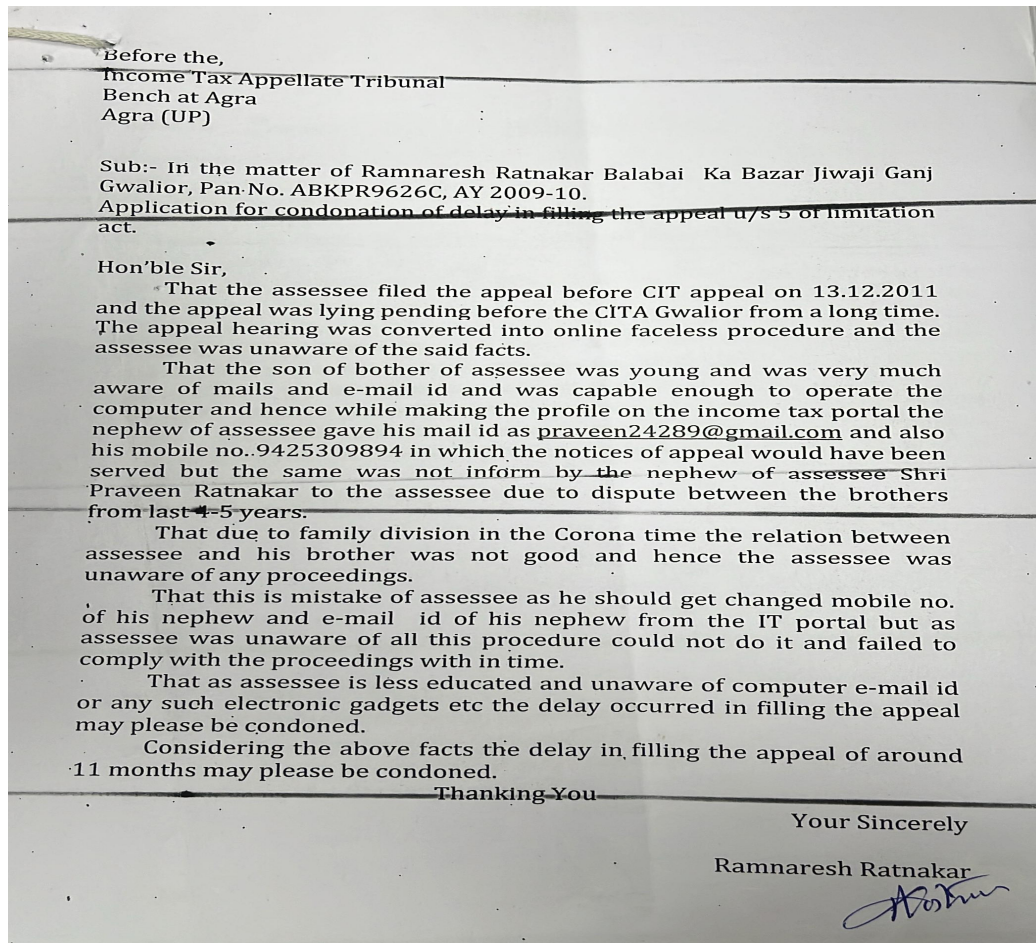
Date of Hearing	02.04.2025
Date of Pronouncement	02.04.2025

ORDER

PER BRAJESH KUMAR SINGH, AM,

This appeal filed by the assessee is directed against the order dated 28.02.2024 of National Faceless Appeal Centre (NFAC)/ Ld. CIT(A), Delhi, relating to Assessment Year 2009-10 arising out of order u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 22.11.2011 passed by the Income Tax Officer, Ward-2(3), Gwalior, Madhya Pradesh.

2. There is a delay of 11 months in filing of this appeal before the Tribunal. The assessee filed a condonation petition, which is reproduced as under:-



2.1. The explanation of the assessee has been considered and is found to be reasonable and *bona fide*. We, therefore, condone the delay and admit this appeal for hearing.

3. This case was selected for scrutiny under CASS and notice u/s 143(2) and 142(1) of the Act were issued. During the assessment proceedings, it was found that the assessee had deposited a sum of Rs.29,89,695/- in cash in State Bank of India, Gwalior branch. The Assessing Officer was not satisfied with the explanation of source of the above cash and added it u/s 69 of the Act. Further, addition of Rs.65,688/- was made in respect of other credits in the said bank account u/s 69 of the Act. Further, addition of Rs.1,01,200/- (Rs.1,00,000/- in cash deposit + Rs.1200) on account other credits in assessee's bank account in Union Bank of India was also made

u/s 69 of the Act. Also, saving bank interest income of Rs.11,039/-and Rs.626/- was added alongwith a sum of Rs.1,00,000/- on account of household expenses.

3. Aggrieved with the said order, the assessee filed an appeal before the Ld. CIT(A). The Ld. CIT(A) dismissed the appeal of the assessee. In the appellate proceeding, before the Ld. CIT(A), the assessee submitted that he was involved in purchase and sale of fruits and vegetables and the assessee had income from salary and interest from the firm as a partner. It was further submitted that the assessee was also an employee of telephone department and drew salary from the said department. It was further submitted these facts were not considered by the Ld. CIT(A).

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 before the Ld. CIT(A) and dismissed the appeal

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

7. We have heard both the parties and perused the material available on record. The order of the ld. CIT(A) is a non speaking order and it appears that the order of the Ld. CIT(A) is totally irrelevant and has not discussed either the subject matter of assessment or the grounds of appeal raised by the assessee. 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, accordingly, set-aside the order of the ld. 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 Ld. CIT(A). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purposes.

8. In the result, the appeal of 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,