

**IN THE INCOME TAX APPELLATE TRIBUNAL  
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI SUBHASH MALGURIA, JUDICIAL MEMBER  
AND  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

I.T.A. Nos.20, 21 & 22/Alld/2025  
Assessment Years:2015-16, 18-19 & 19-20

Shri Hari Om Rastogi, Chowk Bazar, Fatehpur. PAN:AGCPR8069E	Vs.	A.C.I.T. (Central Circle), Allahabad.
(Appellant)		(Respondent)

Appellant by	Shri Praveen Godbole, C.A.
Respondent by	Shri Amalendu Nath Mishra, CIT (D.R.)
Date of hearing	09/04/2025
Date of pronouncement	14/05/2025

**ORDER**

**PER SUBHASH MALGURIA:J.M.**

This three appeals, pertaining to the same assessee, have been filed against separate impugned appellate orders dated 29/11/2024, 14/11/2024 and 16/12/2024 respectively passed by learned Commissioner of Income Tax (Appeals) ["CIT(A)" for short]. All the appeals were heard together and are being disposed of through this consolidated order for the sake of convenience.

2. The facts of the case, in brief, are that a search & seizure operation under section 132 of the Act was conducted on 2<sup>nd</sup> July, 2018 at various premises and bank lockers of Hari Om Rastogi Group. The name of the assessee Shri Hariom Rastogi also appeared in the warrant of authorization and Panchnama in respect of such search. For the assessment year 2015-2016, the assessee filed return of income u/s 139 of the Act on 29/03/2016 declaring total income of Rs.3,97,110/-. The Assessing Officer completed the assessment at total income of Rs.7,47,110/- by making addition of Rs.3,50,000/-. Aggrieved the assessee carried the matter in appeal before the learned CIT(A). The learned CIT(A), during the appellate proceedings, issued various notices but assessee failed to submit any written submissions. Ultimately, the learned CIT(A) passed ex-parte order and dismissed the appeal of the assessee. Now the assessee is in appeal before the Income Tax Appellate Tribunal. For assessment year 2018-19, the assessee filed return of income u/s 139(1) of the Act on 31/10/2018 declaring total income of Rs.8,76,220/- which was subsequently revised u/s 139(5) of the Act on 05/12/2018 declaring total income of Rs.8,76,220/-. After centralization of the case, notice under section 153A of the Act was issued by the Assessing Officer on 10/07/2019. In response, the assessee filed his return of income on 27/07/2019. However, the assessee failed to e-verify the return within the due date. Therefore, the said return was treated as 'invalid'. Notice u/s 142(1) of the Act along with detailed questionnaire was issued by the Assessing Officer on 19/10/2020 and 19/01/2021. Since there was no valid return, the assessment was completed by the Assessing Officer u/s 144 of the Act and the total income was assessed at Rs.13,76,217/- and addition of Rs.5,00,000/- was made as unexplained investment u/s 69 of the Act. The assessee filed appeal before the learned

CIT(A), who dismissed the appeal of the assessee. Now the assessee is in appeal before the Income Tax Appellate Tribunal. The assessee has challenged the addition of Rs.5,00,000/- made by the Assessing Officer and confirmed by learned CIT(A) on the basis of D.V.O. report, which according to the assessee is not correct and more so D.V.O. report liable to be discarded. For assessment year 2019-20, the assessee filed return of income u/s 139 of the Act on 31/10/2019 declaring total income of Rs.1,74,980/-. The assessee submitted a revised return on 01/02/2020 declaring total income of Rs.8,61,960/-. The Assessing Officer completed the assessment and assessed the total income of the assessee at Rs.44,43,537/- by making additions under various heads. The assessee filed appeal before the learned CIT(A) who dismissed the appeal of the assessee for non-prosecution. Now the assessee is in appeal before the Income Tax Appellate Tribunal.

3. We have heard the rival parties and have gone through the material placed on record. In view of the facts discussed above, the orders of learned CIT(A) for assessment years 2015-16 and 2019-20 are set aside and the appeals are remanded back to the file of the learned CIT(A) with the direction to pass orders afresh after providing reasonable opportunity of being heard to the assessee. For assessment year 2018-19, the return filed by the assessee was treated as invalid because the assessee failed to e-verify the return within the due date. The addition of Rs.5,00,000/- was made on the basis of D.V.O. report by alleging that the assessee made the investment in renovation of property. The return filed by the assessee has been treated as invalid only on the basis that the assessee failed to e-verify the return, which is a technical default. The assessee has also challenged the D.V.O. report stating that the D.V.O. report is liable to be discarded but

assessee has not cited any reason why the D.V.O. report is liable to be discarded. The learned CIT(A) while dealing with this issue has mentioned that the onus was on the assessee to explain the source of investment made in renovation of the property with cogent evidence. However, the assessee failed to explain the same. Under these facts, this issue is also remanded back to the file of the learned CIT(A) with the direction to pass fresh appellate order after affording opportunity to the assessee. The assessee is also directed to produce documentary evidences, if any, in support of its claim.

4. In the result, all the appeals of the assessee are allowed for statistical purposes.

(Orders pronounced on 14/05/2025 in accordance with Rule 34(4) of the I.T.A.T. Rules)

Sd/.  
**(SANJAY AWASTHI)**  
**Accountant Member**

Sd/.  
**(SUBHASH MALGURIA )**  
**Judicial Member**

Dated:14/04/2025

\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent
3. Concerned CIT
4. The CIT(A)
5. D.R. ITAT, Lucknow