

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

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

I.T.A. No.46/Alld/2025  
Assessment Year:2018-19  
&  
S.A.No.01/Alld/2025  
(in I.T.A. No.46/Alld/2025)  
Assessment Year:2018-19

Shri Hridayesh Kumar Verma, 76, Gali No. 06, Swaraj Colony, Civil Lines, Chilla Road Banda. PAN:ADGPV6501N (Appellant)	Vs.	Income Tax Officer, Ward-2(2)(4), Banda.  (Respondent)
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Appellant by	Shri Ramsha, C.A.
Respondent by	Shri A. K. Singh, Sr. D.R.
Date of hearing	08/04/2025
Date of pronouncement	14/05/2025

**ORDER**

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

This appeal has been filed by the assessee for assessment year 2018-2019 against impugned appellate order dated 21/10/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1069807963(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. The facts of the case, in brief, are that the assessee was engaged in the business of LPG Gas Agency namely M/s Tindwari Indane Gas Service and did not file his return of income for the assessment year 2018-19. The assessee had deposited cash aggregating to Rs.2,40,14,266/- in his bank account maintained with Allahabad Bank during the financial year 2017-18 relevant to assessment year 2018-19. Subsequently, the assessment proceedings u/s 147 of the Act was initiated by issuing notice u/s 148 of the Act. In response to the notice u/s 148 of the Act, the assessee did not file his return of income. During the course of assessment proceedings, the Assessing Officer issued notices, letters and show cause notice to the assessee on various dates, however, the assessee failed to respond to any of the notices issued by the Assessing Officer. The assessee also did not turn up before the Assessing Officer to explain his case. Considering the assessee's non-compliance to various statutory notices, the Assessing Officer passed the assessment order ex-parte and completed the assessment under section 144 of the Act dated 16/03/2023 by making addition of Rs.2,40,14,266/- as unexplained money u/s 69A of the Act. Aggrieved by the said assessment order, the assessee carried the matter in appeal before the learned CIT(A). The learned CIT(A) also issued various notices to the assessee giving opportunity to furnish relevant documents in support of his claim, which remained uncomplied. Vide impugned appellate order dated 21/10/2024, the assessee's appeal was dismissed by the learned CIT(A). The order of learned CIT(A) was also passed ex-parte qua the appellant assessee. 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. On perusal of records, it is seen that the assessment order as well as the impugned appellate order of the learned CIT(A), both were passed ex-parte qua the appellant assessee due to the fact that inspite of various opportunities afforded by the Assessing Officer as well as by the learned CIT(A) to furnish relevant documents in support of his claim, the assessee did not make compliance to the notices and was non-cooperative. Looking to the facts of the case, it is clearly established that the assessee was non-cooperative during the assessment proceedings and also during the appellate proceedings. The Assessing Officer and the learned CIT(A) were forced to pass ex-parte orders. Though the assessee has not complied with the various notices issued by the Assessing Officer and the learned CIT(A), however, keeping in view the interest of justice, we are of the considered opinion that one more opportunity should be given to the assessee to pursue his case. In view of the foregoing, the order of learned CIT(A) is set aside and restored back to the file of the Assessing Officer with the direction to pass de novo assessment order in accordance with law after providing reasonable opportunity of being heard to the assessee. Since the assessee has not responded to the various statutory notices issued by the Assessing Officer during assessment proceedings and also various notices issued by the learned CIT(A), a cost of Rs.10,000/- is imposed on the assessee which will be deposited by the assessee within 60 days after receipt of this order.

4. In view of our order in assessee's appeal vide I.T.A. No.46/Alld/2025, the Stay Application has become infructuous. Accordingly, the Stay Application is dismissed having become infructuous.

5. In the result, the appeal of the assessee stands allowed for statistical purposes and the Stay Application is dismissed as infructuous.

(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:14/05/2025

\*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