

**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.240/Agr/2024  
[Assessment Year: 2013-14]**

Abhay Kumar Purwar Prop. Shiv Shakti Traders, Harpalpur, Chhatarpur, Madhya Pradesh-471111	Vs	National Faceless Assessment Centre, Delhi
<b>PAN-ABBPP3645A</b>		
Appellant		Respondent

Appellant by	Shri Ashok Vijaywargia, CA
Respondent by	Shri Sukesh Kumar Jain, CIT(DR)

<b>Date of Hearing</b>	<b>21.04.2025</b>
<b>Date of Pronouncement</b>	<b>21.04.2025</b>

**ORDER,**

**PER BRAJESH KUMAR SINGH, AM,**

This appeal filed by the assessee is directed against an ex-parte order dated 23.04.2024 of National Faceless Appeal Centre (NFAC)/Ld. CIT(A), Delhi, relating to Assessment Year 2013-14 arising out of order u/s 144 r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 30.03.2022 passed by the National Faceless Assessment Centre, Delhi.

2. Brief facts of the case: The case was reopened vide notice u/s 148 of the Act dated 31.03.2021 after recording reasons that the transaction of Rs.11,04,60,000/- made by the firm assessee M/s Shiv Shakti Traders with M/s Orcha Trading company during the Financial Year 2012-13 pertaining to AY 2013-14 was an accommodation entry. During the assessment

proceedings, the Assessing Officer did not accept the explanation of the assessee and added the said amount of Rs.11,04,60,000/- u/s 69C r.w.s. 115BBE of the Act.

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 ex-parte as according to the Ld. CIT(A) the sought adjournments on five occasions and did not file any response on final date of hearing on 27.02.2024. The details of the same are mentioned on page no.5 of the order of the Ld. CIT(A).

4. Against the order of the ld. CIT(A), the assessee is in appeal before us.

5. The ld. AR submitted that the Ld. CIT(A) erred in confirming the assessment order ex-parte without affording the assessee an adequate opportunity to present his case. In this regard, he referred to the ground no.1 of the appeal, which is reproduced as under:-

*“That, on the facts and circumstances of the case and in law, and in any view of the matter, the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre has erred in dismissing the appeal as ex-parte mentioning in para 4.1 of the order that “the appellant had been given ample opportunities by way of issuing notices as detailed above but, the appellant had neither responded to the notices nor filed any written submission in compliance to such notices issued, whereas, the appellant had not received the last notice of hearing dated 27.02.2024 and however, requested for adjournment in response to previous notice of hearing dated 05.01.2024 fixed for hearing on 22.01.2024.”*

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. In view of the fact stated in ground no.1 as above, we are of the considered view that the ld. CIT(A) did provide adequate opportunity to the assessee before dismissing the appeal. However, in interest of justice, we give one more opportunity to the assessee and 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 21<sup>st</sup> April, 2025.

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

**Dated** 21.04.2025.

*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,