

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

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER
AND
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.A. No.167/Alld/2024
Assessment year:2017-18

Shri Krishna Gupta, Village-Khadani, Post-Khadani, Chhibramau, Kannauj. PAN:ASCPG1464A (Appellant)	Vs.	Income Tax Officer, Ward-4(2)(3), Kannauj. (Respondent)
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Appellant by	None
Respondent by	Shri A. K. Singh, Sr. D.R.

ORDER

PER SUBHASH MALGURIA:J.M.

This appeal vide I.T.A. No.167/Alld/2024 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 26/09/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1069137287(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. The facts of the case, in brief, are that the assessee, during the demonetization period, had made cash deposit of Rs.10,53,000/- but has not filed ITR for the year under consideration in response to notice issued under section 142(1) of the Act. The Assessing Officer completed the assessment in the case of the assessee u/s 144 of the Act and assessed the total income of the assessee at Rs.12,92,040/- and made the addition of Rs.10,53,000/- under section 69A of the Act. The order passed by the Assessing Officer was an ex-parte order qua the assessee. Being aggrieved with the assessment order, the assessee carried the matter in appeal before the learned CIT(A). Vide impugned appellate order dated 26/09/2024, the assessee's appeal was dismissed ex-parte by the learned CIT(A) on the ground of limitation. The assessee had requested for condonation of delay, however, the request of the assessee for condonation of delay was not considered favourably by the learned CIT(A) and the assessee's appeal was dismissed ex-parte treating the same as inadmissible on grounds of limitation. Aggrieved, the assessee has filed the present appeal in Income Tax Appellate Tribunal.

3. At the time of hearing before us, there was no representation from the assessee's side. In the absence of any representation from the assessee's side, the learned D.R. for Revenue was heard and the materials available on record were perused. 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. Further, on perusal of the assessment order and the order u/s 144 of the Act and the impugned appellate orders of learned CIT(A), we find that the Assessing Officer passed ex-parte order without providing reasonable opportunity to

the assessee; and the learned CIT(A) also passed the impugned order without providing reasonable opportunities to the assessee.

4. In view of the foregoing, we set aside the impugned appellate order dated 26/09/2024 of the learned CIT(A) and we restore the issue in dispute regarding addition made in assessment order to the file of the Assessing Officer with the direction to pass de novo order in accordance with law after providing reasonable opportunity to the assessee.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

(Order pronounced in the open court on 21/05/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:21/05/2025
*Singh

Copy of the order forwarded to :

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