

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA-PATNA 'e-COURT', KOLKATA  
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)**

**I.T.A. No. 499/PAT/2024  
Assessment Year: 2017-2018**

***Nagendra Kumar Singh,.....Appellant  
Flat No. 204B,  
Terrace Gardenia Apartment,  
Near Laddu Gopal Sweets,  
Shiv Shambhu Colony,  
Ashiana Digha Road, Patna-800025, Bihar  
[PAN:CZSPS0879N]***

***-Vs.-***

***Income Tax Officer,.....Respondent  
Ward-5(3), Patna,  
Bihar***

**Appearances by:**

*Shri Abhi Sarkar, Advocate, appeared on behalf of the  
assessee*

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of  
the Revenue*

**Date of concluding the hearing: April 30, 2025**

**Date of pronouncing the order: May 26, 2025**

**O R D E R**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 20<sup>th</sup> June, 2024 passed for Assessment Year 2017-18.

2. Brief facts of the case are that as per ITBA system, the assessee had not filed his return of income for the AY 2017-18. The Department has possessed information that assessee had deposited huge cash during demonetization period from 9<sup>th</sup> November to 30<sup>th</sup> December, 2016 in his bank account. Accordingly, the case was selected for scrutiny with prior approval of the competent authority. Notice under section 148 was issued to the assessee on 03.10.2018 for filing return for the AY 2017-18 within 30 days from the service of this notice. In response, the assessee did not make any reply. Thereafter notice under section 142(1) of the Act was issued to the assessee asking to furnish details of source of income, all bank accounts statement for the FY 2016-17, furnishing the source of cash deposit into the bank account during demonetization period, details of secured and unsecured loan along with investment made during the FY 2016-17 relevant to AY 2017-18 and details of movable and immovable properties in the name of assessee and his family members. As the assessee did not furnish true and full disclosure of all material facts necessary for assessment, the ld. Assessing Officer vide its order dated 22.11.2019 treated the total income of the assessee at Rs.15,60,220/- and charged interest under section 234A, 234B and 234C as per Rules. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

3. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate his claim, but the appellant did not file the written submissions and did not represent the case before the

ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal on 20<sup>th</sup> June, 2024.

4. On being aggrieved, the assessee preferred an appeal before the ITAT.

5. At the time of hearing, it was the submission of the ld. Counsel for the assessee that ld. CIT(Appeals) did not consider the case on merit, rather he just upheld the order passed by the ld. Assessing Officer. Therefore, he pleaded to delete the addition made by the ld. Assessing Officer as confirmed by the ld. CIT(Appeals).

6. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the taxable income at Rs.15,60,220/-. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the assessee did not substantiate his claim. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

7. I have heard the rival submissions and perused the material available on record. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the ld.

CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of Id. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 26/05/2025.

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice-President (KZ)**

***Kolkata, the 26<sup>th</sup> day of May, 2025***

*Copies to :(1) Nagendra Kumar Singh,  
Flat No. 204B,  
Terrace Gardenia Apartment,  
Near Laddu Gopal Sweets,  
Shiv Shambhu Colony,  
Ashiana Digha Road, Patna-800025, Bihar*

*(2) Income Tax Officer,  
Ward-5(3), Patna;*

*(3) CIT(Appeals), NFAC, Delhi*

*(4) CIT - ;*

- (5) *The Departmental Representative;*  
(6) *Guard File*

*TRUE COPY*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

***Laha/Sr. P.S.***