

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

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 38/PAT/2025
Assessment Year: 2018-2019**

***Mukesh Kumar Yadav,.....Appellant
133, Kochaili, Dagrua Hat, B.O.,
Kochaili, Purnea-854326, Bihar
[PAN:AEBPY4541D]***

-Vs.-

***Income Tax Department,.....Respondent
CIT(Appeals),
Income Tax Office, North Block,
Delhi-110001***

Appearances by:

Shri Rahul Prag, CA, appeared on behalf of the assessee

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

Date of concluding the hearing: April 29, 2025

Date of pronouncing the order: May 26, 2025

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

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 19th November, 2024 passed for Assessment Year 2018-19.

2. Brief facts of the case are that the assessee is an individual, who did not file his return of income for AY 2018-19. Information was available that the assessee has deposited cash of Rs.4,48,96,850/- in Punjab National Bank. Therefore, after providing opportunity to the assessee under section 148A(b) of the Act, an order under section 148A(d) was passed on 27.03.2022 and notice under section 148 of the Act was issued and served upon the assessee by the ld. Assessing Officer on 28.03.2022. In response to the notice under section 148, the assessee did not file his return of income. The assessee did not adduce any evidence that the deposits in its Bank account Rs.4,48,96,850/- does not belong to the assessee. Getting no response from the side of assessee, the ld. Assessing Officer completed the assessment *ex-parte* under section 144 of the Income Tax Act, 1961 and treated the entire cash deposits of Rs.4,48,96,850/- as unexplained money under section 69A read with section 115BBE of the Income Tax Act and added to the total income of the assessee. 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 its claim, but the appellant neither filed the written submission nor represented the case before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal *ex-parte* on 19th November, 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 treated the entire cash deposits of Rs.4,48,96,850/- as unexplained money under section 69A read with section 115BBE of the Income Tax Act and added to the total income of the assessee. 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 order passed by the ld. CIT(Appeals).

7. We have perused the material available on record. Considering the facts and circumstances of the case, we are 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 ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same

breath, we 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/-
(Sanjay Awasthi)
Accountant Member

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

Kolkata, the 26th day of May, 2025

- Copies to :* (1) *Mukesh Kumar Yadav,*
133, Kochaili, Dagrua Hat, B.O.,
Kochaili, Purnea-854326, Bihar
- (2) *Income Tax Department,*
CIT(Appeals),
Income Tax Office, North Block,
Delhi-110001
- (3) *Commissioner of Income Tax*
(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.