

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

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No. 121/Agr/2025  
Assessment Year: 2014-14

Johar Prasad, Sector-11, 770 EWS, Awas Vikas Yojna, Sikandra, Agra.	<b>Vs.</b>	Income-tax Officer, Ward 1(1)(1), Agra.
<b>PAN : BGCPP4520M</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	19.05.2025
Date of pronouncement	29.05.2025

**ORDER**

**Per Sunil Kumar Singh, Judicial Member:**

This appeal has been preferred by assessee against the impugned order dated 14.10.2024 passed in Appeal No. NFAC/2013-14/10125184 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), wherein the learned CIT(Appeals) has confirmed the additions made by the Assessing Officer and dismissed assessee's first appeal.

2. Briefly stating, the facts are that the appellant/assessee did not file his return of income for the year under consideration. Based on the information

available with the department, the Assessing Officer noticed that the assessee had deposited cash of Rs.1,05,55,100/- in his saving bank account maintained with the Nainital Bank Ltd., Agra during the year under consideration. The Assessing Officer, therefore, initiated proceedings u/s. 147 by issuing notice u/s. 148 of the Act on 31.03.2021. The assessee did neither respond to the said notice nor filed any return of income in compliance thereto. Statutory notice dated 27.12.2021 u/s. 142(1) and a reminder letter dated 20.01.2022 were issued. In response, the appellant/assessee submitted his reply on ITBA portal on 28.01.2022, wherein he requested the Assessing Officer to supply the requisite sanction to be sought from the competent authority u/s. 151 of the Act before issuing the notice u/s. 148. The assessee further remained irresponsible to the notice dated 25.02.2022 issued u/s. 142(1) and show cause notice dated 08.03.2022 issued u/s. 144 of the Act. Since the assessee failed to furnish any details/documentary evidence to explain the nature and source of the aforesaid cash deposits, the Assessing Officer added the entire cash deposits of Rs.1,05,55,100/- as undisclosed money u/s. 69A r.w.s. 115BBE of the Act, vide assessment order dated 22.03.2022 passed u/s. 147 r.w.s. 144 of the Act.

3. Aggrieved, the assessee preferred an appeal before the learned CIT(Appeals), who confirmed the addition made by the learned Assessing Officer and dismissed assessee's first appeal.

4. This second appeal has been preferred on the ground that Ld. CIT(Appeals) has erred in confirming the said addition without affording sufficient opportunity of hearing to the appellant assessee.

5. None responded on behalf of the appellant/assessee. Perused the records and heard the Id. Departmental Representative for the Revenue.

6. Learned DR has submitted that the assessee was provided sufficient opportunity of hearing by learned CIT(Appeals) on various occasions, but for no avail. Learned DR has supported the impugned order.

7. At the very outset, it is noticed that this appeal was filed on 05.03.2025 against the impugned order dated 14.10.2024 by a delay of about 80 days. According to the delay condonation application, appellant was suffering from medical illness and being from rural background, was unaware of the notices. Supported with affidavit. In view of unrebutted facts of the assessee, there is sufficient cause for the delay. The delay is, thus, condoned.

8. It transpires from the perusal of record that the assessee did not respond to the notices issued by Ld. CIT(Appeals) on 28.10.2022, 03.10.2023, 05.10.2023, 15.11.2023 and 09.09.2024. Such an

irresponsive conduct of the assessee cannot be appreciated. However, in the interest of justice and fair play, we deem it just and appropriate to afford last opportunity to the assessee and remit the matter back to the file of learned CIT(Appeals) for adjudication of the matter afresh. We order accordingly. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(Appeals) for the expeditious and effective disposal. Assessee shall refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned CIT(Appeals) shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed accordingly.

9. In the result, the appeal is allowed for statistical purposes. Impugned order dated 14.10.2024 is set aside.

***Order pronounced in the open court on 29.05.2025.***

***Sd/-***

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

***Sd/-***

**(SUNIL KUMAR SINGH)  
JUDICIAL MEMBER**

Dated: 29.05.2025

\*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra