

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

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

ITA No. 123/Agr/2025
Assessment Year: 2011-12

Vinod Kumar Singhal, Prop. M/s Singhal & Sons, Telipada, Morena (M.P.)	Vs.	Income-tax Officer-1, Morena.
PAN : AJJPS1537J		
(Appellant)		(Respondent)

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 18.10.2024 passed in Appeal No. CIT (A), Gwalior/10646/2018-19 by the Ld. ADDL/JCIT(A)-2, Guwahati u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), wherein the learned first appellate authority has 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. Having noticed that the assessee had deposited a sum of Rs.15,86,000/- during the year under consideration in his saving bank account No. 430100007232,

maintained with UCO Bank, Morena, the Assessing Officer initiated proceedings u/s. 147 by issuing notice u/s. 148 of the Act, in response to which the assessee filed his return of income on 05.12.2018 declaring total income of Rs.1,44,840/-. Statutory notices were also issued to the assessee on various dates, which stood un-responded. However, in response to final show cause notice issued u/s. 142(1) dated 19.11.2018, the assessee filed a written submission on 03.12.2018, stating that the assessee had filed return of income and his income is below taxable limit. Statement of the assessee was also recorded on oath. The Assessing Officer, however, found that the assessee could neither disclose the nature of his business activities nor could he explain the source of cash deposit in his bank account. Therefore, the Assessing Officer added the aforesaid cash deposit of Rs.15,86,000/- to the income of assessee as unexplained money u/s. 69A of the Act, vide assessment order dated 25.12.2018 passed u/s. 143(3)/147 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 and validity of proceedings.

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. It transpires from the perusal of record that the assessee did not respond to the notices issued by the first appellate authority on 01.01.2021, 14.10.2021, 08.04.2022, 17.05.2023, 25.09.2024 and 04.10.2024. 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.

8. In the result, the appeal is allowed for statistical purposes.
Impugned order dt. 18.10.2024 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