

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

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

ITA No. 01/Agr/2025
Assessment Year: 2010-11

Rajeev Kumar Gupta, B-662, Kamla Nagar, Agra.	Vs.	Income-tax Officer, Ward 3(4), Agra.
PAN : AAOPG6112D		
(Appellant)		(Respondent)

Assessee by	Sh. Shubham Gupta, Advocate
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	20.05.2025
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 19.02.2024 passed in Appeal No. CIT (A), Aligarh/10054/2018-19 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 dismissed assessee's first appeal ex parte, confirming the addition of Rs.14,30,000/- made by the Assessing Officer as unexplained cash deposit in assessee's bank account vide assessment order dated 22.12.2017 passed u/s. 144/147 of the Act.

2. This appeal has been preferred on the ground that Ld. CIT(Appeals) has erred in dismissing assessee's first appeal ex parte without affording proper opportunity of hearing to the assessee.

3. Perused the records and heard the Id. Representative for the assessee and Id. Departmental Representative for the Revenue.

4. At the very outset, Ld. Representative for the assessee has submitted that this appeal has been filed on 01.01.2025 against the impugned order dated 19.02.2024 by a delay of about 257 days and referred assessee's delay condonation application, wherein the reason for delay shown by the appellant/assessee is that the mobile number and email address of appellant's earlier counsel were registered on the Income Tax Portal and the information in respect of the impugned order/notices was not communicated to the appellant by the then counsel. It was only when an order dated 18.12.2024 was passed by the CIT(Appeals) in the case of appellant's spouse, the appellant became aware of the impugned order and took immediate steps to file this appeal. Prayed to condone the delay, not being intentional, in filing the appeal and to adjudicate the matter on merits.

5. Ld. DR has supported the impugned order.

6. Keeping totality of facts and circumstances in view and in the interest of justice, we treat the facts as sufficient to condone the delay in filing this appeal. The said delay is accordingly condoned.

7. Perusal of the impugned order shows that the notices were issued by the Id. CIT(Appeals) on 03.11.2022, 17.04.2023, 22.05.2023, 18.10.2023 and 10.01.2024, but remained un-responded by the assessee. However, Ld. CIT(Appeals) passed ex parte impugned order, but not on merits, whereas Id. CIT(Appeals) was expected to state the points for determination, decision thereon and the reasons for the decision as provided u/s. 250(6) of the Act. In the circumstances and 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 on merits. 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. The impugned order dt. 19.02.2024 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