

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

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

ITA No. 125/Agr/2025
Assessment Year: 2014-15

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| Tikam Singh, 238, Kuberpur Rahankalan, Etmadpur, Agra. | Vs. | Income-tax Officer, Ward 2(1)(2), Agra. |
| PAN : AHBPT 8072B | | |
| (Appellant) | | (Respondent) |

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| Assessee by | Sh. Amit Goyal, Advocate & Sh. Nitin Goyal, Advocate |
| Department by | Sh. Shailendra Srivastava, Sr. DR |

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| 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 20.02.2025 passed in Appeal No. NFAC/2013-14/10149383 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 additions of Rs.67,00,000/- u/s. 69A made by the Assessing Officer on account of unexplained cash deposit in bank account maintained with Canara Bank, Etmadpur, Agra and addition of 21,74,000/- made u/s. 69C

on account of unexplained investment in two immovable properties, vide assessment order dated 19.03.2022 passed u/s. 147 r.w.s. 144 of the Act.

2. This appeal has been filed on the ground that the Id. CIT(Appeals) has erred in deciding the assessee's first appeal ex parte without deciding the issues arising in appeal on merits and without affording reasonable opportunity to the appellant/assessee.

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

4. Learned AR has submitted the Id. CIT(Appeals) was not justified in passing the impugned order ex parte without following the principles of natural justice and against the spirit of section 250(6) of the Act.

5. Ld. DR, on the other hand, submitted that sufficient opportunities have been provided to the assessee by Id. CIT(Appeals). He supported the impugned order.

6. Perusal of the impugned order shows that notices were issued by the Id. CIT(Appeals) to assessee on 08.02.2023, 07.03.2024, 03.01.2025. the appellant/assessee sought either adjournments or remained un-responded. However, it is seen that the Ld. CIT(Appeals) has passed ex parte impugned order, but not on merits. The 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.

5. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 20.02.2025 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