

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

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

ITA No. 130/Agr/2025
Assessment Year: 2012-13

Mr. Lakhan, 431, Jajau, Fatehpur Sikari, Kiraoli, Agra- 283110.	Vs.	Income-tax Officer, Ward 2(1)(1), Agra.
PAN : AIJPL0490J		
(Appellant)		(Respondent)

Assessee by	Sh. P.K. Sehgal, Advocate
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	21.05.2025
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 21.08.2023 (communication of order on 06.02.2025) passed in Appeal No. CIT (Appeals) 2, AGRA/10340/2019-20 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 addition of Rs.48,45,825/- made vide assessment order dated 14.11.2019 passed u/s. 147/144 of the Act and dismissed assessee's first appeal.

2. This appeal has been filed on the ground, in addition to other grounds, that the Id. CIT(Appeals) has erred in passing the impugned order without affording proper and adequate opportunity to the appellant/assessee to defend his case.

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

4. Learned AR of the assessee submitted that the Id. CIT(Appeals) has not followed the principles of natural justice while dismissing the appeal of the assessee ex parte.

5. Learned DR has supported the impugned order.

6. Perusal of the impugned order shows that the assessee did not respond to the notices dated 28.07.2021, 04.11.2022 and 11.07.2023 issued by the first appellate authority, resulting in passing ex parte impugned order. The learned CIT(Appeals), however, 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. This apart, we also notice that the assessee also failed to make submissions before the Assessing Officer resulting in passing assessment u/s. 144/147 of the Act. For want of assessee's explanation, nature and source of cash deposit of Rs.48,45,825/- could not be verified. In the circumstances and in the interest of justice and fair play, we deem it just and appropriate to remit the

matter back to the file of learned Assessing Officer for framing the assessment order afresh after seeking explanation of the assessee as to the nature and source of the cash deposit in the bank account.. We order accordingly. We further direct the assessee to be diligent and cooperative in attending the assessment proceedings and making submissions before the Assessing Officer for the expeditious and effective disposal. Assessee shall refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned Assessing Officer shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed accordingly.

7. In the result, the appeal is allowed for statistical purposes. The impugned order dated 21.08.2023 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