

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

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

ITA Nos. 132, 133 & 134/Agr/2025
Assessment Years: 2014-15, 2015-16 & 2016-17

Sadhna Gupta,, Awadh Nagar, 205001 (UP).	1212-196, Mainpuri–	Vs.	Income-tax Officer, Ward 4(2)(4), Mainpuri.
PAN : ABYPG5475A			
(Appellant)			(Respondent)

Assessee by	Ms. Prarthna Jalan, CA
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:

These three appeals have been preferred by assessee against the separate impugned orders all dated 22.07.2024 passed in Appeals No.NFAC/2013-14/10193869, NFAC/2014-15/1019387 and NFAC/2015-16/10193879 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”) for the assessment years [AY] 2014-15, 2015-16 and 2016-17 respectively, wherein the Id. CIT(Appeals) has dismissed assessee’s first appeals for non-prosecution, confirming the following additions made by the learned

Assessing Officer vide assessment orders dated 29.03.2022, 29.03.2022 and 30.03.2022 respectively passed u/s. 147 r.w.s. 144 and 144B of the Act :

Additions made by AO and confirmed by CIT(Appeals)	2014-15	2015-16	2016-17
Unexplained money on a/c of cash deposits/credits in bank account u/s. 69A	1,04,76,914	1,41,48,286	1,47,35,213
Undisclosed short term capital gains on sale of immovable property	8,46,000	4,60,000	-

2. Aggrieved by the impugned orders, the assessee has filed these appeals on the ground, in addition to many other grounds, that the learned CIT(A) has erred in passing the *ex parte* orders without affording proper opportunities of being heard to the appellant/assessee.

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

4. Learned representative for the assessee has submitted that the impugned orders have been passed by the Id. CIT(Appeals), *ex parte* without affording reasonable opportunity of hearing to the assessee. Prayed to set aside the impugned orders.

5. 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.

6. At the very outset, Ld. AR of the assessee prayed to condone the delay of 173 days in filing each of the present appeals, on the ground that the delay in filing these appeals was caused due to lack of knowledge of the impugned orders, as the email ID registered on the portal was not of the appellant and had no access to electronic communications. It was only when the demands for payment were raised by the department, the appellant became aware of the impugned orders and immediately took steps to file these appeals. The delay is bona fide, hence, be condoned. Supported with assessee's affidavit.

7. The facts supported with affidavit are uncontroverted. Hence, in the interest of justice, we find sufficient cause for condoning the delay in filing these appeals. We condone the delay accordingly in all these three appeals.

8. Perusal of the impugned orders shows that the appellant/assessee was issued various notices by the first appellate authority for compliance on 04.06.2024, 12.06.2024 and 26.06.2024 in first appellate proceedings for all the three assessment years under consideration, but for no avail. It is however noticed that learned CIT(Appeals) has passed ex-parte impugned orders without any discussion on the merits of the cases, whereas learned 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

matters back to the files 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 appeals are liable to be allowed accordingly.

9. In the result, all the three appeals are allowed for statistical purposes. The impugned orders dated 22.07.2024 are 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