



**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH "DB", JABALPUR**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI, NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No. 112/JAB/2025
Assessment Year: 2019-20

Jitendra Kumar Soni 1, Silondi, Sihora, Jabalpur, Madhya Pradesh-482002.	v.	ACIT-Central Circle 291 Ramnath Building, Napier Town, Jabalpur.
PAN:CMBPS6039Q		
(Appellant)		(Respondent)

Appellant by:	Shri Sapan Usrethe, Adv		
Respondent by:	Shri Shравan Kumar Meena, CIT(DR)		
Date of hearing:	23	05	2025
Date of pronouncement:	11	06	2025

ORDER

PER KUL BHARAT, VICE PRESIDENT.:

This appeal, filed by the assessee, against the impugned order dated 21/02/2025 of learned Commissioner Income Tax (Appeals)-3, Raipur [hereinafter referred as to "Ld.CIT(A)"] pertaining to the assessment year 2019-20. The Assessee has raised the following grounds of appeals: -

"1. The learned Commissioner of Income tax (Appeal) Raipur - 3 was not justified in dismissing the appeal even though he have no Jurisdiction to pass the order as the appellant have filed the appeal before Commissioner of Income tax (Appeal) Bhopal - 3 under which appellant Jurisdiction lies.

2. The learned Commissioner of Income tax (Appeal) Raipur - 3 was not justified in dismissing the appeal even though he have no Jurisdiction to pass the order as the appellant have filed the appeal before Commissioner Of Income tax (Appeal) Bhopal - 3 under which appellant Jurisdiction lies transfer to his Jurisdiction it was and if the case of appellant was transferred without giving any opportunity to appellant which is mandatory and hence order passed by the Commissioner of Income tax (Appeal) Raipur - 3 may kindly be quashed.

3. The learned Commissioner of Income tax (Appeal) Raipur - 3 was not justified in dismissing the appeal without appreciating that case transfer to his office was without any intimation under section 129 to the appellant and learned Commissioner of Income tax (Appeal) Raipur - 3 failed to take into consideration record of past attendance and just to complete hearing and for early huge pending disposal (being not fault of assessee dismiss the appeal in a Mechanical manner and without application of mind.

4. *The learned Commissioner of income tax (Appeal) Raipur - 3 was not justified in dismissing the appeal without considering that the assessing officer erred in issuing the notice under Section 48 of the Act dated 29.06.2021 under the old provision of section 148 which has been substituted w.e.f. 01.04.2021 and hence notice and proceeding is void being illegal as after 01.04.2021 he was bound to follow the new provision and notice should be issued as per law.*

5. *The learned Commissioner of Income tax (Appeal) Raipur - 3 was not justified in dismissing the appeal without considering that the assessing officer erred in issuing the notice under section 148 of the Act is without Jurisdiction as the approval was taken from incompetent authority and after amendment in section 148 from 01.04.2021 approval should be taken as per section 151 of the IT Act and hence notice and proceeding is void being illegal and issue is already settled by Hon'ble Apex court in the case of UOI Vs Rajeev Bansal.*

6. *The learned Commissioner of Income tax (Appeal) Raipur - 3 was not justified in dismissing the appeal without giving any independent finding and Only the version of AO was incorporated in the order and appeal was dismissed.*

7. *The learned Commissioner 'of Income tax (Appeal) Raipur - 3 was not justified in confirming the addition of Rs.1,97,250 on account of cash found during the interception by police without appreciating that the assessing Officer erred in making the addition of Rs.1,97,250 without appreciating that appellants have duly filed the details of the purchaser from whom the cash was received.*

8. *The teamed Commissioner of Income tax (Appeal) Raipur - 3 was not justified in confirming the addition of Rs.50,03,256 on account of gold jewellery found during the interception by police without appreciating that the assessing officer erred in making the addition of Rs.50,03,256 without appreciating that appellants have duly filed the details of Purchase , profit and loss Account, GST return, bank account and also purchase bill which are self explanatory.*

9. *The learned Commissioner of Income Tax (Appeals) Raipur-3 was not confirming the addition of Rs.2,02,247/- on account of silver jewellery found during the interception by police without appreciating that the assessing officer erred in making the addition of Rs.2,02,247/- without appreciating that appellants have duly filed the details of purchase, profit and loss account, GST return, bank account and also purchase bill which are self explanatory.*

10. *The appellant craves for leave to amend, add to or omit any ground up to the time of hearing of the appeal."*

2. The facts in brief are that in this case, the assessee is engaged in the business of trading and repairing of silver ornaments. He was intercepted by police and found carrying cash of Rs.1,96,950/- along with jewellery and the same was requisitioned by the concerned authority u/s 132A of the Income Tax Act, 1961 ("Act", for short). Thereafter, the order u/s 153A of the Act was passed on 16.06.2021 for the A.Y. 2013-14 to A.Y. 2018-19. In the year under consideration, the return of income

was filed on 20.02.2020 and the case was taken up for scrutiny and an assessment order was passed u/s 147 of the Act. Thereby, he assessed income at Rs.55,57,323/- against the returned of income of Rs.1,53,470/-. Aggrieved by this, the assessee preferred appeal before the Ld. CIT(A), who dismissed the appeal of the assessee. Now the assessee is in appeal before this Tribunal.

3. At the time of hearing before us, Shri Sapan Usrethe, Ld. AR contended that the Ld. CIT(A) failed to consider the submissions of the assessee and without adverting to the submissions of the assessee during the assessment proceedings made ex parte order. He further contended that the notice of hearing was not received by the assessee due to the fact that the assessee is based in rural area. Therefore, he prayed that the matter may be remanded back to Ld. CIT(A) and the authority below may be directed to provide adequate opportunity of hearing to the assessee.

4. On the other hand, the Ld. Departmental Representative (DR) opposed the submissions of the assessee and supported the orders of the lower authorities.

5. Heard, the Ld. Representatives of the parties and perused the material available on record. We find that the Ld. CIT(A) has followed the decision in the case of Multiplan India (P) Ltd 38 ITD 320 (Del) and passed an ex-parte orde. Having considered the material placed on record and submissions made by the assessee, we deem it fit and proper and to sub-serve the interest of principles of natural justice to set aside the impugned order and restore the grounds of the appeal to the Ld. CIT(A) for deciding the grounds afresh for giving clear finding on the grounds raised by the assessee by way of speaking order. Grounds raised in this appeal are allowed for statistical

purposes. Needless to say that the assessee would provide all the information which is relevant and necessary for adjudication of grounds of appeal.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 11/06/2025.

Sd/-
[NIKHIL CHOUDHARY]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 11/06/2025

Vijay Pal Singh, (Sr. PS)

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Jabalpur
6. Guard File

By order

// True Copy//

Assistant Registrar
ITAT, Jabalpur