

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

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

ITA No. 122/Agr/2025
Assessment Year: 2012-13

Praveen Kumar Mukhija, A-25, New Agra, Agra.	Vs.	Income-tax Officer, Ward 2(1)(5), Agra.
PAN : ADOPM2584N		
(Appellant)		(Respondent)

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

Date of hearing	22.05.2025
Date of pronouncement	16.06.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 03.01.2025 passed in Appeal No. CIT(APPEALS)-1, AGRA/10428/2019-20 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") for the assessment year 2012-13, wherein the Id. CIT(Appeals) has dismissed assessee's first appeal, confirming the addition of Rs.22,13,095/- made by the Assessing Officer as unexplained bank deposits, treating it as income of the assessee from

undisclosed/unexplained sources, vide assessment order dated 30.11.2019 passed u/s. 144/147 of the Act.

2. This appeal has been preferred on the ground, in addition to other grounds, that the Id. CIT(Appeals) has erred in confirming the assessment order in violation of the principles of natural justice.

3. Perused the records and heard learned representative for the assessee and Id. Departmental representative for the revenue.

4. Learned AR has submitted that the impugned order of Id. CIT(Appeals) is not sustainable, having been passed without affording reasonable opportunity of hearing to the assessee.

5. Ld. DR, on the other hand, has submitted that sufficient opportunities were afforded to the appellant by Id. CIT(Appeals). He supported the impugned order.

6. Perusal of the impugned order shows that during the appellate proceedings, the assessee made his submissions at various occasions before the Id. first appellate authority in response to notices issued on 19.01.2021, 14.12.2021, 24.03.2022, 05.05.2022, 23.02.2024 and 23.12.2024. Remand report was also sought from the Ld. Assessing Officer. However, it appears that the Id. CIT(Appeals) has passed the impugned order merely with the observation that no documentary evidences were submitted by the appellant to verify the claim in spite of

allowable opportunities being provided to the assessee. This apart, the impugned order does not contain expected reasons for the conclusions, whereas Ld. 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 a fresh. 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.

7. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 03.01.2025 is set aside.

Order pronounced in the open court on 16.06.2025.

**Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 16.06.2025

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra