

आयकर अपीलीय अधिकरण न्यायपीठ “एक-सदस्य” मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH “SMC”, RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.302/RPR/2025

निर्धारण वर्ष / Assessment Year : 2011-12

Shri Heera Lal Yadu
HM-162, Sant Ravidas,
Ward No.70, Sarona
Raipur-492 099 (C.G.)
PAN: ADZPY3614N

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-4 (1), Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Veekaas S Sharma, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 09.06.2025

घोषणा की तारीख / Date of Pronouncement : 18.06.2025

आदेश / ORDER

PER PARTHA SARATHI CHAUDHURY, JM

This appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, Delhi dated 19.02.2025 for the assessment year 2011-12 as per the grounds of appeal on record.

2. The relevant facts in this case are that the assessee had not filed return of income for A.Y.2011-12. Based on the information that the assessee had made cash deposits of Rs.42,51,100/- in his savings bank account in Dena Bank, Tatibandh, Raipur, the case was reopened u/s. 147 of the Income Tax Act, 1961 (for short 'the Act'). Accordingly, notice u/s. 148 of the Act was issued to the assessee. However, in response thereto, the assessee had not filed return of income. Assessment was completed by the A.O u/ss.144/147 of the Act after making an addition of Rs.42,51,100/- as unexplained income.

3. That being aggrieved, the assessee carried the matter in appeal before the Ld. CIT(Appeals)/NFAC. It is noted that as per Para 5 of the impugned order, the Ld.CIT(Appeals)/NFAC vide an ex-parte order had dismissed the appeal of the assessee due to non-compliance by the assessee. For the sake of clarity, Para 5 of the Ld.CIT(Appeals)/NFAC order is culled out as follows:

“5. NON-ATTENDANCE:- In this case, it is seen that the appeal is filed on 02/04/2019 and the first notice of hearing was issued on 26/12/2020, fixing the date of hearing on or before 11/01/2021. However, no submission was filed. In fact, the appellant has not at all complied during the appellate proceedings, other than seeking routine adjournments, which were duly granted till the date of passing of order. Following notices of hearing/opportunities were given to appellant to represent his case;

S. No.	Date of issue	Date of compliance	Remarks
1.	26.12.2020	11.01.2021	Appellant sought an adjournment vide letter dated 16.01.2024
2.	01.02.2024	07.02.2024	Appellant sought an adjournment vide letter dated 02.02.2021
3.	29.02.2024	06.03.2024	Appellant sought an adjournment vide letter dated 15.04.2024
4.	25.09.2024	30.09.2024	Appellant sought an adjournment vide letter dated 30.09.2024
5.	16.12.2024	23.12.2024	No response or submission received
6.	10.02.2025	17.02.2025	No response or submission received

As can be seen from the above table the appellant was given ample opportunities by way of notices issued as narrated above. However, the appellant/AR has refrained from attending the appellate proceedings and has not furnished any submission.”

4. In this regard, the Ld. Sr. DR has fairly conceded that the matter may be adjudicated denovo on merits before the first appellate authority providing one final opportunity to the assessee.

5. I have heard the submissions of the parties herein and carefully considered the contents in the documents/material available on record. As per the aforesaid examination of the entire spectrum of the matter in the interest of natural justice, I deem it fit and proper to provide one final opportunity to the assessee to represent his case on merits before the Ld. CIT(Appeals).

6. In the overall spectrum of the ex-parte order being passed due to non-compliance by the assessee before the Ld.CIT(Appeals)/NFAC, I refer to the order of the ITAT, "Division Bench", Raipur in the cases of **Brajesh Singh Bhadoria Vs. Dy./ACIT, Central Circle-2, Naya Raipur, IT(SS)A Nos.1 to 6, 8 & 9/RPR/2025, dated 20.03.2025** wherein the Tribunal had dealt with similar issue on the same parameters of ex-parte order passed by the Ld. CIT(Appeals)/NFAC and remanded the matter back to the file of the Ld. CIT(Appeals)/NFAC.

7. Respectfully following the aforesaid order on the ex-parte issue, I am providing one final opportunity to the assessee to represent his case before the first appellate authority. Accordingly, I set-aside the order of the Ld. CIT(Appeals)/NFAC and remand the matter back to its file for denovo

adjudication as per law while complying with the principles of natural justice. Before parting with this matter it is stated that if the assessee fails to comply with hearing notices before the Ld. CIT(Appeals)/NFAC or the assessee fails to explain source of the cash deposits the additions are to be sustained.

8. As per the above terms, the grounds of appeal raised by the assessee stands allowed for statistical purposes.

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

Order pronounced in open court on 18th day of June, 2025.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 18th June, 2025.

SB, Sr. PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच, रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur