

**THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No.3354/Del/2024  
(Assessment Year 2017-18)**

Imamuddin In front of Khurja Gate Police Chowki, Sikandrabad Bulandshahar, Uttar Pradesh – 203205	Vs.	Commissioner of Income Tax (Appeals) NFAC Delhi – 110001
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AANPI0285Q		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	18.03.2025
Date of Pronouncement	13.06.2025

**ORDER**

**PER MADHUMITA ROY, JM:**

The matter was taken up on 17.03.2025 and also 18.03.2025 when none appeared on behalf of the assessee. In fact it appears from the records that even previously though notices were duly served upon the

assessee but no one was represented on behalf of the assessee before us. Having no other alternative the matter is being taken up ex-parte.

2. The instant appeal was filed by the assessee against the order dated 11.12.2023 passed by the NFAC arising out of the order passed by the ITO, 2(3)(2) Bulandshahar under Section 144 of the Act for Assessment Year 2017-18.

3. The issue involves in this particular case is the addition in respect of source of cash deposit to the tune of Rs.10,77,000/- including cash deposit of Rs.10,04,000/- during demonetization period. The assessee neither appeared before the Ld. AO nor before the Ld. CIT(A) in spite of notices being served and hence, the addition was made by the Ld. AO to the tune of Rs.10,77,000/- which was further confirmed by the First Appellate Authority. Hence, the instant appeal before us.

4. Having regard to the facts and circumstances of the matter, it appears that in order to prevent the miscarriage of justice the assessee be given a further opportunity of being heard to represent its case effectively particularly to explain the source of the impugned cash deposit made by him including the cash deposit during demonetization before the Ld. AO. Thus, the appeal is disposed of by remitting the issue to the file of the Ld. AO to decide the same upon granting an opportunity of being heard to the assessee and upon considering the evidences on record or any other evidence which the assessee may chose to file at the time of hearing of the matter. It is also made clear that if the assessee

does not cooperate with the Ld. AO the said authority would be at liberty to dispose of the issue strictly in accordance with law.

4. The appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 13.06.2025

Sd/-  
(Madhumita Roy)  
JUDICIAL MEMBER

Dated 13.06.2025

Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI