

**IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, RANCHI**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member  
and Shri Ratnesh Nandan Sahay, Accountant Member**

**I.T.A. No.480/Ran/2024**  
Assessment Year: 2017-18

**Vipin Sharma.....Appellant**  
Thana Road Suriya Beside Dayal  
Bhawan, Suriya, Barki Saraiya,  
Giridih, Jharkhand – 825320.  
**[PAN: DGJPS4695R]**

vs.

**ITO, Ward-1(1), Dhn.....Respondent**

**Appearances by:**

None appeared on behalf of the appellant.

Shri Khubchand T. Pandya, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : June 19, 2025

Date of pronouncing the order : June 23, 2025

**ORDER**

**Per Sonjoy Sarma, Judicial Member:**

The present appeal has been preferred by the assessee against an order dated 25.10.2024 of the National Faceless Appeal Centre [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’).

2. No one has appeared on behalf of the assessee in spite of serving notices for hearing and the Tribunal cannot keep this appeal pending for indefinite time due to non-representation. Therefore, in the absence of any authorised representative of the assessee, we proceed to decide the appeal with the assistance of Id. DR and also considering the material available on record.

3. Brief facts of the case are that the assessee is an individual and has not filed return for the assessment year 2017-18. The Assessing Officer found that the assessee had deposited cash amounting to Rs.36,12,900/- during the relevant assessment year into his bank

account with Union Bank of India, Suriya Branch. Thereafter, the case of the was reopened u/s 147 by issuing notice u/s 148 of the Act and accordingly, notice 142(1) of the Act was also issued asked for details to verify the bank deposits of Rs.36,12,900/- but no response was received from the assessee. Since the assessee failed to substantiate the genuineness of the transaction in his bank account due to non-compliance, the Assessing Officer treated the same as unexplained cash credit u/s 68 of the Act of Rs.36,12,900/- completing the assessment u/s 147 r.w.s. 144B of the Act.

4. Dissatisfied with the above order, the assessee preferred an appeal before the ld. CIT(A) against the assessment order. The ld. CIT(A) dismissed the appeal solely on the ground of non-compliance by simply upholding the order of the Assessing Officer.

5. Aggrieved by the said order, the assessee filed the present appeal before this Tribunal raising various grounds. However, at the time of hearing, none appeared on behalf of the assessee.

6. The ld. DR supported the decisions rendered by the authorities below.

7. We, after hearing of the ld. DR and perusing the materials available on record, find that the order of the ld. CIT(A) was passed ex parte since no compliance was made on the part of the assessee. We also find that the order of the ld. CIT(A) was passed without addressing the merit of the case which is contrary to the mandate of section 250(6) of the Act. Therefore, in the interests of justice and fair place, we deem it fit to remand the whole issue back to the file of the ld. CIT(A) with a direction to re-examine the issues on merits after providing reasonable opportunity of being heard to the assessee for submitting relevant details or documents to substantiate the claim of the assessee. We also emphasise

that the assessee must fully cooperate by responding all notices and due compliance will made during the remand proceedings.

8. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

***Kolkata, the 23<sup>rd</sup> June, 2025.***

Sd/-  
**[Ratnesh Nandan Sahay]**  
**Accountant Member**

Sd/-  
**[Sonjoy Sarma]**  
**Judicial Member**

Dated: 23.06.2025.

RS

*Copy of the order forwarded to:*

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

//True copy//

By order

Assistant Registrar, Kolkata Benches