

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.487/Ran/2024

Assessment Year: 2016-17

Pawan Kumar.....Appellant

A/3, Manorama Enclave, Argora,

Pundag Road, Ranchi,

Jharkhand – 834012.

[PAN: AGYPK0863F]

vs.

ITO, Ward-2(2), Ranchi.....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 03.10.2024 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. At the outset, the Registry has informed that there is a delay of 15 days in filing the present appeal. The assessee filed an application for condonation of delay stating reasons for such delay. After considering the application, we find reasonable cause and that the delay was not intentional. We, therefore, condone the delay in filing the appeal and adjudicate the appeal on merits of the case.

3. 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 ld. DR and also considering the material available on record.

4. Brief facts of the case are that the assessee is an individual and has filed his return of income for the assessment year 2016-17 by declaring total income of Rs.12,13,810/-. The Assessing Officer found that the assessee had deposited cash amounting to Rs.12,83,000/- during the relevant assessment year into his bank accounts. Thereafter, the case of the was reopened u/s 147 by issuing notice u/s 148 of the Act on 26.07.2022 and the assessee did not comply with the said notice. Since the assessee failed to substantiate the genuineness of the transaction in his bank accounts, the Assessing Officer treated the same by making an addition u/s 68 of the Act as unexplained cash credit of Rs.12,83,000/- completing the assessment u/s 147 r.w.s. 144 of the Act on 26.05.2023.

5. 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 on the ground of non-compliance by simply upholding the order of the Assessing Officer.

6. 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.

7. The ld. DR supported the decisions rendered by the authorities below and agreed that the Tribunal may provide one more opportunity to the assessee to present his case before the lower authorities.

8. 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 on different dates and the order of the ld. CIT(A) was passed without addressing the merit

of the case, which is contrary to the provisions of section 250(6) of the Act. We therefore, in the interests of justice and fair, feel it necessary to provide the assessee one more opportunity to substantiate his claim before the Id. CIT(A). In view of this, we remand the whole issue back to the file of the Id. CIT(A) with a direction to re-examine the issue afresh on merits after providing reasonable opportunity of being heard to the assessee for submitting relevant details or documents to substantiate his claim. We also emphasise that the assessee must fully cooperate by responding all notices and due compliance will make during the remand proceedings.

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

Kolkata, the 23rd 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