

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER
AND
SHRI PARESH M. JOSHI, JUDICIAL MEMBER

ITA No.918/Ind/2024
Assessment Year:

Sami Ullah Khan, 110, Basement Cynamic Centre, Zone-I, M.P. Nagar Bhopal (Assessee/Appellant)	<u>बनाम/</u> Vs.	ITO 1(2) Bhopal (Revenue/Respondent)
PAN: AKUPK5262A		
Assessee by	Shri N.D. Patwa, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	23.06.2025	
Date of Pronouncement	24.06.2025	

आदेश / O R D E R

Per B.M. Biyani, A.M.:

Feeling aggrieved by order of first-appeal dated 18.12.2024 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 23.11.2019 passed by learned ITO-1(2), Bhopal ["AO"] u/s 147 r.w.s. 144 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2012-13, the assessee has filed this appeal on the grounds mentioned in Appeal Memo (Form No. 36).

2. Ld. AR for assessee submits that the AO has passed ex-parte assessment-order u/s 144 wherein he has made an addition of Rs. 26,59,000/- on account of unexplained deposit in Standard Chartered Bank for the reason of non-representation by assessee. Further, the CIT(A) has, vide Para No. 5.2 of impugned order, upheld the addition made by assigning the reason that the assessee has not provided authentic documentary evidences. Ld. AR submits that the assessee is engaged in the business of civil contractorship and its accounts for the year under consideration were duly audited and audited accounts were filed to department alongwith return filed u/s 139(1) on 29.09.2012, copies are placed in Paper-Book at Pages 1-16. Ld. AR further submits that the statement of impugned a/c with Standard Chartered Bank for which the AO has made addition, is also filed in Paper-Book at Pages 18-25 and this bank a/c is already accounted book in audited books of assessee. He submits that the case of assessee is meritorious and no addition is warranted. Ld. AR submits that the assessee is ready and willing to make a proper representation before lower-authorities with all supporting evidences, if an opportunity is given and hence prays that the present matter should be remanded to AO for adjudication afresh.

3. Ld. DR for revenue agrees with the prayer of Ld. AR but makes a request to direct the assessee to represent his case before AO and do not seek unnecessary adjournments.

4. Considering above submissions of parties; having regard to the principle of natural justice and also bearing in mind that no prejudice would

be caused to revenue if the present matter is restored at the level of AO, we remand this matter back to the file of AO for adjudication afresh, at the risk and responsibility of assessee. The AO shall give necessary opportunity of hearing to assessee and pass an appropriate order uninfluenced by his earlier order. The assessee is also directed to remain vigilant and ensure participation in the hearings as may be fixed by AO and do not seek unnecessary adjournments failing which the AO shall be at liberty to pass appropriate order in accordance with law. Ordered accordingly.

5. Resultantly, this appeal is allowed for statistical purpose.

Order pronounced in open court on 24/06/2025

Sd/-

(PARESH M. JOSHI)
JUDICIAL MEMBER
Indore

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

दिनांक /Dated : 24/06/2025

Patel/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order
Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore