

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

Before Shri Duvvuru RL Reddy, Vice-President (KZ)

**I.T.A. No. 132/PAT/2025
Assessment Year: 2018-2019**

***Virendra Sah,.....Appellant
Madhavnagar Tirasi Tola,
Bhawanipur, Purnea-854204, Bihar
[PAN:GVDPS7989Q]***

-Vs.-

***Assessment Unit,Respondent
Income Tax Department,
NFAC, Delhi***

Appearances by:

None appeared on behalf of the assessee

*Shri Ashwani Kumar Singal, JCIT, appeared on behalf
of the Revenue*

Date of concluding the hearing: June 17, 2025

Date of pronouncing the order: June 24, 2025

O R D E R

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 23rd April 2024 passed for Assessment Year 2018-19.

2. The appeal is time barred by 263 days in filing the appeal by the assessee. However, the assessee filed a condonation petition saying that due to unawareness of the web portal of the Income

Tax Department, he was not aware of the order passed by the Id. CIT(Appeals). When the assessee came to know about the order passed by the Id. CIT(Appeals), the assessee approached the Id. A.R. to prefer an appeal, due to that there was a delay of 263 days in filing the appeal before the Tribunal. Therefore, he pleaded to condone the delay.

3. Considering the facts and circumstances of the case, I am of the view that the assessee was prevented in filing the appeal within the stipulated time. Therefore, I am inclined to condone the delay of 263 days. Hence the delay is condoned.

4. Brief facts of the case are that the assessee is engaged in sale of Maize (Food Grain). The assessee has not furnished his return of income for the AY 2018-19. During the year under consideration, the assessee has debited an amount of Rs.2,44,26,100/- from his current bank account bearing no. 917020033600049 maintained with Axis Bank. During the assessment proceedings, notice issued under section 142(1) of the Act to the assessee on his e-mail. Vide notice under section 142(1), the assessee was asked to furnish the details of the business activities carried out along with the office address, godown address etc. with telephone numbers. The assessee also asked to furnish the name of Bank account, account holder's name and type of account and copies of bank statement for the period from 01.04.2017 to 31.03.2018, explanation of funds credited in all the bank accounts along with source of fund, source of cash deposits, cash flow statement and copy of cash book. The assessee did not

make any compliance towards the notices/letter issued to him during the assessment proceedings. Considering the non-compliance of the assessee in response to various notices issued to him, the ld. Assessing Officer determined the income of the assessee on the fund credited to Rs.2,44,26,100/- under section 44AD @ 8%, which comes to Rs.19,54,088/- and assessed income of the assessee at Rs.19,54,088/- under section 147 read with section 144 /144B of the Income Tax Act, 1961.

5. Being not satisfied, the assessee preferred an appeal before the ld. CIT(Appeals).

6. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate his claim, but the appellant neither filed the written submission nor represented the case before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal *ex-parte* on 23rd April, 2024.

7. On being aggrieved, the assessee preferred an appeal before the ITAT.

8. I have heard the ld. Departmental Representative. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the taxable income at Rs.19,54,088/-. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld.

CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the assessee did not substantiate his claim. Therefore, he pleaded to uphold the order passed by the CIT(Appeals).

9. I have perused the material available on record. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the ld. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 24/06/2025.

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 24th day of June, 2025

*Copies to :(1) Virendra Sah,
Madhavnagar Tirasi Tola,
Bhawanipur, Purnea-854204, Bihar*

- (2) *Assessment Unit,
Income Tax Department, NFAC, Delhi*
- (3) *CIT(Appeals), NFAC, Delhi;*
- (4) *CIT - ;*
- (5) *The Departmental Representative;*
- (6) *Guard File*

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.