

**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. 67/PAT/2025  
Assessment Year: 2016-2017**

***Devanand Singh,.....Appellant  
Baluan, Patna-800001, Bihar  
[PAN:ADLPS8382F]***

**-Vs.-**

***Income Tax Officer,.....Respondent  
Ward-4(2), Patna,  
Jay Prakash Bhawan,  
Income Tax Department, Patna-800001, Bihar***

**Appearances by:**

*N o n e, appeared on behalf of the assessee*

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

**Date of concluding the hearing: June 23, 2025**

**Date of pronouncing the order: July 22, 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 16<sup>th</sup> December 2024 passed for Assessment Year 2017-18.

2. None appeared on behalf of the assessee at the time of hearing. Therefore, I have decided to dispose of the appeal after

hearing the ld. Departmental Representative and perusing the material available on record.

3. Brief facts of the case are that the assessee is an individual, who has shown agricultural income of Rs.7,05,000/- in the income tax return for the year under consideration. For genuineness of the claim of agricultural income, notices under section 133(6) of the Act were issued to the assessee for submission of required information/documents in support of agricultural income but he failed to furnish the same. Hence it was believed that the agricultural income chargeable to tax has escaped assessment within the meaning of section 147 of the Income Tax Act and accordingly notice under section 148 was issued and served on the assessee through ITBA but no compliance was made by the assessee. Again, notice under section 142(1) of the Act was issued but the assessee did not comply with the notice. Thereafter a show-cause letter dated 16.08.2019 was issued to the assessee for compliance as to why Rs.7,05,000/- shown as agricultural income should not be treated as income from other sources on account of non-submission of documentary evidence in support of agricultural income for the year under consideration. However, the assessee ignored the show-cause notice. Finally, the ld. Assessing Officer treated the entire agricultural income of Rs.7,05,000/- as concealed income of the assessee and added to the total income of the assessee. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

4. The ld. CIT(Appeals) dismissed the appeal of the assessee confirming the order of ld. Assessing Officer as the assessee failed to produce any documentary evidence in support of his claim.

5. On being aggrieved, the assessee preferred an appeal before the ITAT. It was the submission of the ld. Departmental Representative that sufficient opportunity was being provided to the assessee. Therefore, the ld. CIT(Appeals) has no other option except dismissing the appeal ex-parte and he pleaded to uphold the order passed by the ld. CIT(Appeals).

6. I have heard the ld. Departmental Representative and perused the material available on record. By considering the totality of the facts and circumstances and in order to ensure the principle of natural justice, I am of the view that it is a fit case to provide one more opportunity to the assessee to decide the case on merit. Therefore, I remit the matter back to the file of ld. CIT(Appeals) with a direction to dispose of the appeal without any inference on the observations of earlier order passed by him and to decide it afresh on merit. 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 of the case, based on the materials available on the record. Thus, the grounds raised by the assessee in the appeal are allowed for statistical purposes.

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

Order pronounced in the open Court on 22/07/2025.

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

**Kolkata, the 22<sup>nd</sup> day of July, 2025**

*Copies to :(1) Devanand Singh,  
Baluan, Patna-800001, Bihar*

*(2) Income Tax Officer,  
Ward-4(2), Patna,  
Jay Prakash Bhawan,  
Income Tax Department, Patna-800001,  
Bihar*

*(3) CIT(A), NFAC, Delhi;*

*(4) CIT - , Kolkata;*

*(5) The Departmental Representative;*

*(6) Guard File*

*TRUE COPY*

*By order*

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

**Laha/Sr. P.S.**