

**IN THE INCOME TAX APPELLATE TRIBUNAL "DB" BENCH: PATNA
VIRTUAL HEARING IN KOLKATA**

श्री राजेश कुमार, लेखा सटस्य एवं श्री प्रदीप कुमार चौबे, न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Pradip Kumar Choubey, Judicial Member]

**I.T.A. No. 2/PAT/2025
Assessment Year: 2018-19**

Lalo Kamat (PAN: EPFPK 0599 C)	Vs.	PCIT, Bhagalpur
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	09.07.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	22.07.2025
For the assessee / निर्धारिती की ओर से	Sh. R. K. Santhalia, Advocate
For the revenue / राजस्व की ओर से	Sh. Ashwani Kr. Singhal, JCIT

ORDER / आदेश

Per Pradip Kumar Choubey, JM:

This is the appeal preferred by the assessee against order of Commissioner of Income Tax (Appeals)-NFAC, Delhi (hereinafter referred to as the Ld. PCIT] dated 10.12.2024 for AY 2018-19.

2. Brief facts of the case of the assessee are that the assessee did not file return of income for AY 2018-19. On the information received from insight portal an order u/s 148A(d) was passed. Subsequently the notice u/s 148 was issued as the information received that the assessee has carried out huge transaction during the year under consideration. However, the assessee did not file return of income. In response to the notice u/s 142(1) of the Act, no response has been submitted from the side of the assessee, as a result of which addition on account of cash deposits in current account i.e. an amount of Rs. 14,68,57,000/- has been added to the income of the assessee.

3. Aggrieved by the said order, the assessee preferred an appeal before the Ld. CIT(A) wherein the appeal of the assessee has been dismissed as there was no response.

Being aggrieved and dissatisfied the assessee preferred an appeal before us.

4. The Ld. A.R by filing several documentary evidences before this Tribunal has prayed that the assessee has been given an opportunity to place his case before the AO as the order passed by the AO confirmed by the Ld. CIT(A) are an ex-parte order.

5. The Ld. D.R did not raise any objection in remitting the appeal back to the file of AO.

6. Upon hearing the submission of the counsel of the respective parties, we have perused the order of lower authorities and there is no denying to this fact that assessment was done when there was no response from the side of the assessee and the Ld. CIT(A) has also confirmed the order of AO on the same ground. Considering the prayer of the

assessee, going over the order passed by the lower authorities and for the interest of justice, we are inclined to restore the appeal of the assessee to the file of AO with a direction to pass a fresh order after affording an opportunity to hear the assessee. Accordingly order passed by lower authorities are hereby set aside.

In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order is pronounced in the open court on 22nd July, 2025

Sd/-

Sd/-

(Rajesh Kumar/राजेश कुमार)

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)

Accountant Member/लेखा सदस्य

Judicial Member/न्यायिक सदस्य

Dated: 22nd July, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Lalo Kamat, C/o, Lalan Fruits Supplier, Sonbarsa, Ward no. 07, Disti-Saharsa (Bihar)-852129
2. Respondent – PCIT, Bhagalpur
3. DR, Patna Bench, Patna

True Copy

By Order

Sr.Ps/Assistant Registrar
ITAT, Patna Bench, Patna