

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER
AND
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.A. No.169/Alld/2024
Assessment year:2018-19

Shri Shatrughan Maurya Visha Pura Sanda S.R.N. Bhadohi. PAN:BLZPM2856B (Appellant)	Vs.	Assessment Unit Income Tax Department (Respondent)
--	-----	--

Appellant by	None
Respondent by	Shri A. K. Singh, Sr. D.R.

ORDER

PER SUBHASH MALGURIA:J.M.

This appeal vide I.T.A. No.169/Alld/2024 has been filed by the assessee for assessment year 2018-19 against impugned appellate order dated 18/10/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1069775604(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. The facts of the case, in brief, are that the assessee is an individual and did not file income tax return for the year under consideration. As per the information available with the Department, the assessee had deposited cash of Rs.1,77,56,946/- and withdrawn cash of Rs.4,37,17,288/- from his bank account. The Assessing Officer issued notice u/s 148 of the Act, in response to which the assessee has not filed his income tax return. The Assessing Officer completed the assessment in the case of the assessee u/s 147/144 read with section 144, read with section 144B of the Act and assessed the total income of the assessee at Rs.2,20,01,884/-. The order passed by the Assessing Officer was an ex-parte order qua the assessee. Aggrieved, the assessee carried the matter in appeal before the learned CIT(A). Vide impugned appellate order dated 18/10/2024, the assessee's appeal was dismissed by the learned CIT(A) for want of prosecution. The order of learned CIT(A) was also passed ex-parte qua the appellant assessee. Aggrieved further, the assessee is in appeal before the Income Tax Appellate Tribunal.

3. At the time of hearing before us, there was no representation from the assessee's side. In the absence of any representation from the assessee's side, the learned D.R. for Revenue was heard and the materials available on record were perused. On perusal of records, it is seen that the assessment order as well as the impugned appellate order of the learned CIT(A), both were passed ex-parte qua the appellant assessee. Further, the assessee was not given reasonable opportunity. In view of the foregoing, the order of learned CIT(A) is set aside and restored back to the file of the Assessing Officer with the direction to pass de novo assessment order in

accordance with law after providing reasonable opportunity of being heard to the assessee.

4. In the result, the appeal is allowed for statistical purposes.

(Order pronounced in the open court on 23/07/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:23/07/2025
*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T., Allahabad