

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

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No. 256/Agr/2025  
Assessment Year: 2015-16

Chandra, 44/322, Bidha Nagar, Bodla Road, Shahganj, Agra.	<b>Vs.</b>	Income-tax Officer, Ward 1(1)(1), Sanjay place, Agra.
<b>PAN : AFGPC9873G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Deependra Mohan, CA
Department by	Sh. Anil Kumar, Sr. DR

Date of hearing	15.07.2025
Date of pronouncement	30.07.2025

**ORDER**

**PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:**

This appeal has been preferred by assessee against the impugned order dated 11.03.2025 passed in Appeal No. NFAC/2014-15/10251316 by Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2015-16, wherein learned CIT(Appeals) has dismissed assessee's first appeal exparte, confirming the addition of Rs.58,56,000/- made by the Assessing Officer as unexplained bank deposits, treating it as income of the assessee from undisclosed/unexplained sources, vide assessment order dated 31.03.2023 passed u/s. 147 r.w.s. 144 of the Act.

2. This appeal has been preferred on the ground, in addition to other grounds, that the Id. CIT(Appeals) has erred in confirming the assessment order in violation of the principles of natural justice.

3. Perused the records and heard learned representative for the assessee and Id. departmental representative for the revenue.

4. Learned AR has submitted that the impugned order of Id. CIT(Appeals) is not sustainable, having been passed without affording reasonable opportunity of hearing to the assessee.

5. Ld. DR, on the other hand, has submitted that sufficient opportunities were afforded to the appellant by Id. CIT(Appeals). He supported the impugned order.

6. Perusal of the impugned order shows that during the appellate proceedings, learned CIT(Appeals) issued three notices to the assessee on 27.01.2025, 11.02.2025 and 20.02.2025, in response to which, the assessee requested for adjournments only. Learned CIT(Appeals) granted adjournments on two occasions, but rejected assessee's third adjournment request. Further an adjournment request dated 28.02.2025 was also not acceded to. It is, however, noticed that learned CIT(Appeals) passed ex-parte impugned order without any discussion on the merits of the case, whereas learned CIT(Appeals) was expected to state the points for determination, decision thereon and the reasons for the decision as

provided u/s. 250(6) of the Act. In the circumstances and in the interest of justice and fair play, we deem it just and appropriate to afford last opportunity to the assessee and remit the matter back to the file of learned CIT(Appeals) for adjudication on merits. We order accordingly. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(Appeals) for the expeditious and effective disposal. Assessee shall refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned CIT(Appeals) shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed accordingly.

7. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 11.03.2025 is set aside.

***Order pronounced in the open court on 30.07.2025.***

***Sd/-***  
**(BRAJESH KUMAR SINGH)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL MEMBER**

Dated: 30.07.2025

\*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra