

**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. 282/Agr/2025
Assessment Year: 2012-13

Harveer Parihar, 46A 1, Dayal Nagar, Shahganj, Agra.(UP).	Vs.	Income-tax Officer, Ward 1(2)(1), Agra.
PAN : AMXPP7128B		
(Appellant)		(Respondent)

Assessee by	Sh. Gaurav Goyal, CA
Department by	Sh. Anil Kumar, Sr. DR

Date of hearing	17.07.2025
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 18.02.2025 passed in Appeal No. CIT(APPEALS) 1, AGRA/10564/2019-20 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 2012-13, wherein learned CIT(Appeals) has dismissed assessee's first appeal exparte, confirming the addition of Rs.6,01,200/- made vide assessment order dated 26.12.2019 as unexplained bank

deposits, treating it as income of the assessee from undisclosed/unexplained sources.

2. At the very outset, we notice that the assessee filed this second appeal on 21.05.2025 against the impugned order dated 18.02.2025 by a delay of about 30 days. The main reason mentioned in the delay condonation application filed by assessee is that the Ld. AR was out of station and busy in the statutory bank audit, hence, could not file the appeal within the stipulated period of limitation. Prayed to condone the delay.

3. Considering the aforesaid reasons, given in the delay condonation application and in the interest of justice, we deem it just and proper to condone the said delay of about 30 days in filing this appeal. The delay is accordingly condoned.

4. 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 without affording the assessee reasonable opportunity of hearing, as no notice u/s. 250 was ever issued.

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

6. 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.

7. Ld. DR, on the other hand, supported the impugned order.

8. Perusal of the impugned order does not reflect as to whether any opportunity of hearing was afforded to the assessee before passing the impugned order. Hence, the compliance of natural justice is missing. The impugned order seems to have been passed in flagrant violation of the principles of natural justice. In the circumstances and in the interest of justice and fair play, we deem it just and appropriate to afford reasonable 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.

9. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 18.02.2025 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