

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"A-Bench" JAIPUR

श्री गगन गोयल, लेखा सदस्य एवं श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष  
BEFORE: SHRIGAGAN GOYAL, AM & SHRI NARINDER KUMAR, JM

आयकर अपीलसं./ITA No. 537/JPR/2025  
निर्धारण वर्ष/Assessment Year : 2015-16

Shankar Lal Sharma S/o Shri Nanu Ram Sharma, 282, Pipalya Valli Ki dhani, Fatehpura (Banas) Via-Samod, Chomu, Jaipur.	बनाम Vs.	The ITO, Ward-7(1), Jaipur.
स्थायीलेखा सं./जीआईआरसं./PAN/GIR No.: FWWPS6943H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Ms. Komal Harsh, Adv.  
राजस्व की ओर से / Revenue by: Mrs. Anita Rinesh, JCIT, Sr. DR

सुनवाई की तारीख / Date of Hearing : 29/07/2025  
उदघोषणा की तारीख / Date of Pronouncement: 30/07/2025

आदेश / ORDER

Per: NARINDER KUMAR, JUDICIAL MEMBER .

Appellant-assessee challenged, by filing an appeal before Learned CIT(A), National Faceless Appeal Centre, Delhi, assessment order dated 29.03.2023, relating to the assessment year 2015-16,.

Learned CIT(A) dismissed the appeal and upheld the assessment order, while observing that the assessee had failed to furnish material in

support of his claim put forth before the Assessing Officer or in the appellate proceedings.

That is how, the assessee is before this Appellate Tribunal.

2. Arguments heard. File perused.
3. In the course of arguments the only submission put forth by Ld. AR for the appellant is that the assessee-appellant remained non compliant before Learned CIT(A) and that the matter may be restored to the files of Learned CIT(A) for decision afresh while affording an opportunity of being heard to the appellant.
4. A perusal of assessment order dated 29.03.2023 would reveal that case of the assessee was reopened and notice u/s 148 of the Act was issued to the assessee. Said notice was followed notices u/s 142(1) of the Act, but, the assessee neither furnished any return nor any explanation. Accordingly, the Assessing Officer proceeded further by issuing show cause notice u/s 144 of the Act. In response to the said notice, the assessee submitted reply on 20.03.2023 along with certain documents.

After considering the material available, the Assessing Officer recomputed the income of the assessee at Rs. 53,73,000/- by making addition of Rs. 50,70,500/-, due to the reason that the assessee was found to have sold agriculture land amounting to Rs. 7,81,000/-, but in the Return

of Income filed, in response to the notice u/s 148 of the Act shown income of Rs. 3,02,500/-.

As regards cash deposit, the Assessing Officer observed that on going through the bank statement submitted by the appellant, it transpired that he had deposited Rs. 58,81,500/- in cash in his bank account during the year under consideration, and further that out of the said amount, a sum of Rs. 50,70,500/- towards cash deposit remained unexplained.

5. When the matter came up before Learned CIT(A), four notices dated 20.02.2025, 28.02.2025, 07.03.2025 and 17.03.2025 were issued by the office of Learned CIT(A) to the appellant, but, he failed to comply with the said notices or to avail of opportunity of being heard. Ultimately, Learned CIT(A), upheld the assessment order and dismissed the appeal.

6. As regards non appearance before Learned CIT(A), Form 35 reveals that the appellant had furnished email address and opted for service of notices/communications at the said email ID. It is not a case of the appellant that four notices were not served upon him at the said email address. In the given situation, when the appellant remained non compliant with four notices, having regard to the issue involved in the appeal, which arose out of the assessment order, we deem it a fit case to restore the appeal to the files of Learned CIT(A).

**Result**

7. As a result, in view of the above discussion and findings, the impugned order passed by Learned CIT(A) is set aside, and while disposing of the appeal for statistical purposes, the matter is remanded to Learned CIT(A) for decision afresh, after providing reasonable opportunity of being heard to the assessee.

8. Since the applicant failed to fully comply with directions issued by Learned CIT(A), despite opportunities, applicant is burdened with costs of Rs. 4000/-, to be deposited in "Prime Minister's National Relief Fund".

The applicant to deposit costs and produce the receipts before Learned CIT(A) before commencement of the proceedings on remand.

Order pronounced in the open court on 30/07/2025.

Sd/-

(गगन गोयल)  
(GAGAN GOYAL)  
लेखा सदस्य / Accountant Member

Sd/-

(नरेन्द कुमार)  
(NARINDER KUMAR)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 30/07/2025

\*Santosh

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- Sh. Shankar Lal Sharma, Jaipur.
2. प्रत्यर्थी / The Respondent- ITO, Ward-7(1), Jaipur.
3. आयकर आयुक्त / The CIT

4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्डफाईल / Guard File ITA No. 537/JPR/2025)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar