

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“PATNA BENCH, PATNA**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member**

**I.T.A. No.197/Pat/2025**  
Assessment Year: 2017-18

**Joseph Jose.....Appellant**

House of Sudhir Kr. Singh,  
Opposite Loyala High School, P.O Sadaqat,  
Ashram Kurji Patna,  
Bihar-800010.

**[PAN: AJLPJ6722E]**

**vs.**

**DC/AC, Cir-4, Patna..... Respondent**

**Appearances by:**

None appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : July 24, 2025

Date of pronouncing the order : August 07, 2025

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

This appeal has been filed by the assessee against the order passed by the CIT, Appeal ADDL/JCIT(A)-10, Delhi ["CIT(A)"] for the Assessment Year 2017-18.

2. Brief facts of the case are that the assessee is an individual and derived his income from house property, business and other sources for the assessment year 2017-18. The assessee filed his return of income declaring total income of Rs.16,51,470/-. The case of the assessee was selected for complete scrutiny through CASS showing reason for abnormal increase in cash deposits during demonetization period as compared to pre-demonetisation period. Therefore, the Assessing Officer issued notices u/s 143(2) & 142(1) of the Act asking for various details.

Due to non-compliance of the notices sent to the assessee, the Assessing Officer completed the assessment by making an addition of Rs.35,04,500/- which was deposited during the demonetization period u/s 69A of the Act as unexplained source by assessing total income of the assessee at Rs.60,10,073/-.

3. Aggrieved by the above order, the assessee filed an appeal before the Id. CIT(A) where the appeal of the assessee was dismissed due to non-compliance by simply sustaining the order of the Assessing Officer.

4. Dissatisfied with the above order, the assessee is in appeal before this Tribunal. At the time of hearing, the assessee did not turn up before this Bench. Although, Registry has issued notice to the assessee on the address provided in Form No.36. As there is no one turned up, we cannot keep this appeal pending for inordinate period, we, therefore, with the assistance of the Id. DR heard this matter.

5. The Id. DR stated that the assessee is a habitual defaulter and it did not turn up before the Assessing Officer as well as Id. CIT(A) and even before this Bench, therefore, the appeal needs to be dismissed.

6. We, after hearing the Id. DR and perusing the materials available on record, find that although the assessee did not turn up before the authorities below, however, the Id. CIT(A) passed the impugned order ex parte without going into the merits of the case by simply dismissing the appeal of the assessee, which is contract to the provisions of law. We, therefore, in the interest of justice and fair play, feel it necessary to remand the matter back to the file of the Id. CIT(A) with a direction to re-examine the issue afresh after giving reasonable opportunity of being heard to the assessee and to decide the appeal on merits of the case. We direct the assessee to comply all notices during the remand proceedings.

7. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

***Kolkata, the 7<sup>th</sup> August, 2025.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 07.08.2025.

*Copy of the order forwarded to:*

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

//True copy//

By order

Assistant Registrar, Kolkata Benches