

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-RANCHI 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Ratnesh Nandan Sahay, Accountant Member**

**I.T.A. No. 366/RAN/2024
Assessment Year: 2018-2019**

***Ayodhya Singh,.....Appellant
G-1 & 2, Gangotri House,
1 Number Sura Bhawan Area,
South Park, Bistupur-831001,
Jharkhand
[PAN:FDJPS1783K]***

-Vs.-

***Assessment Unit,.....Respondent
National Faceless Assessment Unit,
Income Tax Department,
Aayakar Bhawan, 5A, Main Road,
Besides Ranchi Club Ltd., Ranchi,
Jharkhand***

Appearances by:

Shri P.S. Paul, A.R., appeared on behalf of the assessee

*Shri Khubchand T. Pandya, Sr. D.R., appeared on behalf
of the Revenue*

Date of concluding the hearing: July 21, 2025

Date of pronouncing the order: August 25, 2025

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present appeal is directed at the instance of assessee against the order of ld. Commissioner of Income Tax (Appeals),

National Faceless Appeal Centre (NFAC), Delhi dated 16th July, 2024 passed for Assessment Year 2018-19.

2. Brief facts of the case are that the appellant-assessee is an individual, who filed his return of income electronically in ITR-4D on 27.08.2018 showing total income of Rs.3,16,711/- for AY 2018-19. In this case, Jurisdictional Assessing Officer, Ward-1(1), Jamshedpur passed an order u/s 148A(d) of the Income Tax Act dated 30.03.2022, wherein it was mentioned that as per information available with the Department for AY 2018-19, Rs.50,76,014/- has been credit in the bank account of Shri Ayodhya Singh, out of which Rs.39,21,443/- has not been accounted for taxation purpose. The case of the assessee was transferred to the Assessment Unit on 17.08.2022. Notice under section 148 of the Act was issued to the assessee, but the assessee did not comply with the said notice. Notices under section 142(1) were issued several times to the assessee. In response to the said notices, the assessee furnished incomplete reply on 05.12.2022. Another notice under section 142(10) along with specific questionnaire was issued on 09.01.2023 and 24.01.2023, but in response to the said notice, the assessee neither filed any reply nor uploaded any documents in the ITBA/e-filing portal. Finally, a show-cause notice was issued to the assessee to produce the relevant documents, but the assessee has not furnished/uploaded requisite details/documents relates to the sources of the abovementioned amount. The ld. Assessing Officer treated it as unexplained money under section 69A of the Income Tax Act and taxed under section 115BBE of the Act. On perusal of ITR filed for

AY 2018-19, it was noticed that the assessee has claimed exemption of Rs.4,13,884/- on account of leave encashment u/s 10 of the Act. However, the assessee did not furnish any documents/evidence in support of his claim and ld. Assessing Officer added the amount to the total income of the assessee as unexplained. Finally, getting no reply from the side of assessee, the ld. Assessing Officer determined the total taxable income of the assessee at Rs.57,30,595/-. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

3. The ld. CIT(Appeals) dismissed the appeal of the assessee ex-parte as the assessee failed to produce satisfactory documentary evidences in support of his claim inspite of sufficient opportunities given.

4. On being aggrieved, the assessee preferred an appeal before the ITAT.

5. It was the submission of the ld. Counsel for the assessee that the ld. CIT(Appeals) simply upholding the order of ld. Assessing Officer and without going into the merit of the case dismissed the appeal. Ld. Counsel pleaded to set aside the order of ld. CIT(Appeals).

6. It was the submission of the ld. Departmental Representative that sufficient opportunity was being provided to the assessee. Therefore, the ld. CIT(Appeals) has no other option except

dismissing the appeal and he pleaded to uphold the order passed by the Id. CIT(Appeals).

7. We have heard both the sides and perused the material available on record. The Id. CIT(Appeals) dismissed the appeal of the assessee *ex-parte* without going into the merit of the case. By considering the totality of the facts and circumstances of the case, and in order to ensure the principle of natural justice, we are of the view that it is a fit case to provide one more opportunity to the assessee. Therefore, we remit the matter back to the file of Id. CIT(Appeals) with a direction to dispose of the appeal without any inference on the observations of earlier order passed by him and to decide it afresh on merit. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits of the case, based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

8. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 25/08/2025.

Sd/- (Ratnesh Nandan Sahay) Accountant Member	Sd/- (Duvvuru RL Reddy) Vice-President
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Kolkata, the 25th day of August, 2025

*Copies to :(1) Ayodhya Singh,
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South Park, Bistupur-831001, Jharkhand*

*(2) Assessment Unit,
National Faceless Assessment Unit,
Income Tax Department,
Aayakar Bhawan, 5A, Main Road,
Besides Ranchi Club Ltd., Ranchi, Jharkhand*

(3) CIT(Appeals), NFAC, Delhi;

(4) CIT - ;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.