



**IN THE INCOME TAX APPELLATE TRIBUNAL  
JABALPUR BENCH "DB", JABALPUR**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND  
SHRI, NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No. 102/JAB/2025  
Assessment Year: 2014-15

<b>Atul Singh Parihar</b> Beside of MPSEB Office Bharahut Nagar, Satna- 485001.	v.	<b>ACIT, Circle-Katni</b> NH-7, MP SH 10, Chanehata, Katni- 483442.
<b>TAN/PAN:AHAPP2293B</b>		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri N. M. Prasad, Sr. DR-1		
Date of hearing:	21	08	2025
Date of pronouncement:	28	08	2025

**ORDER**

**PER KUL BHARAT, VICE PRESIDENT.:**

This appeal, by the assessee, is directed against the order of the Learned Addl./JCIT Commissioner of Income-tax (Appeals)-8, Mumbai dated 14.02.2025, pertaining to the assessment year 2014-15. The assessee has raised the following grounds of appeal: -

*"1. That the impugned order dated 14/02/2025 passed by the learned Commissioner of Income Tax (Appeals) [hereinafter referred to as "Ld. CIT(A)"] is illegal, erroneous, and bad in law.*

*2. That the Ld. CIT(A) erred in dismissing the appeal without considering the merits of the case and solely relying on the alleged non-appearance of the Appellant.*

*3. That the Ld. CIT(A) failed to appreciate that the Appellant had submitted adjournment requests due to genuine reasons, which were not properly considered.*

*4. That the Ld. CIT(A) erred in upholding the addition of Rs. 5,45,000/- under section 69C of the Income Tax Act, 1961 [hereinafter referred to as "the Act"] made by the learned Assessing Officer [hereinafter referred to as "Ld. AO"].*

5. That the Ld. CIT(A) failed to appreciate the Appellant's explanation that the said amount represented payments made out of personal withdrawals and not claimed as business expenditure.

6. That the Ld. CIT(A) erred in not considering the fact that the addition was based on a misapprehension of facts and without proper verification.

7. That the Ld. CIT(A) erred in upholding the initiation of penalty proceedings under Section 271(1)(c) of the Act.

8. That the Ld. CIT(A) erred in not addressing the Appellant's contention regarding the charging of interest under Sections 234A, 234B, 234C, and 234D of the Act.

9. That the Ld. CIT(A) erred in dismissing the appeal without considering the fact that the reopening of the assessment under Section 147 of the Act was based on imprecise charges and was thus invalid.

10. That the Ld. CIT(A) erred in applying the principles of the General Clauses Act and Supreme Court rulings regarding dismissal for default without considering the specific circumstances of the case.

11. That the Ld. CIT(A) failed to consider the Appellant's statement of facts and grounds of appeal submitted in Form No. 35.

12. That the Ld. CIT(A) acted against the principles of natural justice by dismissing the appeal without affording a reasonable opportunity of being heard.

13. That the Ld. CIT(A) failed to consider the fact that the impounded hand written diary "Annexure A-5" was a rough notebook containing common entries, and estimates.

14. The Appellant reserves the right to amend, alter, or add to the grounds of appeal at any stage of the proceedings."

2. At the time of hearing, no one attended the proceedings on behalf of the assessee. Therefore, the appeal was taken up for hearing in the absence of the assessee and is being disposed off on the basis of the material available on record.

3. The Ld. Departmental Representative (DR) opposed the grounds of appeal and supported the orders of the lower authorities. He contended that the assessee has been thoroughly negligent and did not supply requisite information to the Assessing Officer. Hence, the order passed by the authorities below are justified.

4. Heard, the Ld. Departmental Representative and perused the material available on record. The Assessing Officer has stated in the assessment order that the assessee had filed certain response to the queries regarding the payments. However, before the Ld. CIT(A) there was no representation on behalf of the assessee and the Ld. CIT(A) without adverting to the grounds of appeal dismissed the appeal of the assessee ex-parte to the assessee. Therefore, looking to the totality of the facts and the material placed before us, we are of the considered view that to sub-serve the principles of natural justice, assessee should be given one more opportunity to represent his case effectively. We, therefore, hereby set aside the impugned order and restore the assessment to the file of the Assessing Officer to make assessment afresh, after giving adequate opportunity to the assessee. The assessee would not seek any adjournment without any compelling exigency. The assessee would also co-operate in the assessment proceedings by furnishing requisite information and evidences as and when called for by the AO. Grounds of appeal of the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 28/08/2025.

Sd/-  
[NIKHIL CHOUDHARY]  
ACCOUNTANT MEMBER

Sd/-  
[KUL BHARAT]  
VICE PRESIDENT

DATED: 28/08/2025

Vijay Pal Singh, (Sr. PS)

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Jabalpur
6. Guard File

By order

// True Copy//

Assistant Registrar  
ITAT, Jabalpur