

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.250/Pat/2025
Assessment Year: 2014-15

Dineshwar Prasad.....Appellant

Sarvadya Kamla Apartment,
AN Path, North S K Puri, Boring Road,
Patna - 800013.

[PAN: ACWPP8473C]

vs.

DCIT, Circle-4, Patna..... Respondent

Appearances by:

Shri S.S.P Singh, FCA appeared on behalf of the appellant.

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

Date of concluding the hearing : August 18, 2025

Date of pronouncing the order : September 1st, 2025

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal by the assessee is directed against the order dated 21.02.2023 passed by the NFAC, Delhi under section 250 of the Income-tax Act, 1961.

2. At the outset, it is noted that there is a delay of 749 days in filing the present appeal before the Tribunal. The assessee has filed a condonation petition explaining the reasons or such delay. After considering the submissions and materials on record, we are satisfied that there was reasonable cause for the delay in filing the appeal. Accordingly, the said delay is condoned, and the appeal is admitted for adjudication.

3. Brief facts of the case are that the assessee is an individual and derives income from salary and capital gain and other source and filed his return of income for the assessment year 2014-15 by declaring a total income of Rs.8,87,760/-. Subsequently, the case was selected for limited scrutiny through CASS and notice under Sections 143(2) and 142(1) were issued calling for details and documents in respect of cash deposits of Rs.56,81,000/- during the F.Y 2013-14 in assessee's bank account. Due to non-compliance, the Assessing Officer treated Rs.21,31,000/- out of total cash deposits of Rs.56,81,000/- as unexplained investments u/s 69 of the Act and added the same to the total income of the assessee.

4. Aggrieved by the order of the Assessing Officer, the assessee preferred an appeal before the ld. CIT(A), but once again failed to appear or file any submissions. The ld. CIT(A), having no alternative, dismissed the appeal ex parte by upholding the order of the Assessing Officer.

5. The assessee is now in appeal before this Tribunal raising various ground. However, the main contention of the ld. AR is that the assessee could not represent the case properly before the ld. CIT(A) due to reasons beyond its control. It has prayed for one more opportunity to present its case on merits, asserting that the assessee is now ready to comply with any direction and submit relevant documents.

6. On the other hand, the learned DR objected to such prayer by stating that the assessee had been a habitual defaulter and the lower authorities rightly dismissed the appeal of the assessee.

7. We have heard the rival submissions and perused the material available on record. It is evident that the ld. CIT(A) has passed order ex parte in absence of the assessee by simply upholding the order of the

Assessing Officer. However, in the interest of substantial justice and fair play, we are of the view that the assessee deserves one final opportunity to present its case before the Id. CIT(A). We accordingly set aside the order of the CIT(A) and restore the matter to the file of the Id. CIT(A) with a direction to provide a reasonable opportunity of being heard to the assessee and to adjudicate the appeal afresh after considering the documents and submissions that may be filed in support of his case. The assessee is also directed to appear before the Id. CIT(A) promptly upon service of notice, and not to seek unnecessary adjournments and failure to comply may result in adverse inference as the Id. CIT(A) will deem fit.

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

Kolkata, the 1st September, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 01.09.2025.

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