

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.463/Pat/2024
Assessment Year: 2017-18

Bipin Kumar.....Appellant

Patepur Paura Kartaha
Vaishali Bihar 844117,
Bihar-844117.

[PAN: BNEPK5098Q]

vs.

ITO, Ward-1(3), Vaishali..... Respondent

Appearances by:

Shri Ravi Shankar, Adv., appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT-DR, 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 05.01.2024 passed by the NFAC under section 250 of the Income-tax Act, 1961.

2. Brief facts of the case are that notice u/s 142(1) of the Act was issued for calling return of income for the assessment year 2017-18. However, the assessee failed to furnish his return of income for the assessment year in question either u/s 139 on or before 31.03.2018 and failed to furnish ITR in response to notice issued u/s 142(1) of the Act. Later on, the Assessing Officer got information that the assessee has deposited total cash amounting to Rs.83,67,203/- in his bank account during the demonetisation period. As there was no compliance on behalf of the assessee, the Assessing Officer treated the entire cash

deposits of Rs.83,67,203/- as unexplained money under Section 69A of the Act and taxed the same u/s 115BBE of the Act.

3. Aggrieved by the above order, the assessee preferred an appeal before the ld. CIT(A). However, due to non-compliance once again to the various notices issued by the ld. CIT(A), the ld. CIT(A) having no alternative dismissed the appeal ex parte by upholding the order of the Assessing Officer.

4. 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.

5. 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.

6. 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 ld. CIT(A). We accordingly set aside the order of the CIT(A) and restore the matter to the file of the ld. 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 ld. CIT(A) promptly upon service of notice, and not to seek unnecessary adjournments and

failure to comply may result in adverse inference as the ld. CIT(A) will deem fit.

7. 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