

IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-RANCHI
VIRTUAL HEARING AT KOLKATA

**Before Shri Sonjoy Sarma, Judicial Member
and Shri Ratnesh Nandan Sahay, Accountant Member**

I.T.A. No.235/Ran/2024
Assessment Year: 2018-19

Vikash Kumar Tapadia.....Appellant
Tapadia Compound, Chowk Bazar,
Jugsalai (Jharkhand)-831006..
[PAN: ACNPT2711L]

vs.

ITO, Jamshedpur.....Respondent

Appearances by:

None appeared on behalf of the appellant.

Shri Khubchand T. Pandya, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : September 10, 2025

Date of pronouncing the order : September 16, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal arises from order dated 03.02.2024, passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act") by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) [hereinafter "the Ld. CIT(A)].

2. Brief facts of the case are that in the case of the assessee for the assessment year 2018-19, the Assessing Officer noticed that the assessee was involved in certain financial transaction. However, assessee has not disclosed the same in the return of income for the relevant year. In view of the above fact after giving opportunity as per section 148A and obtaining approval from the competent authority or u/s 148A(d) of the Act was passed on 30.03.2022. Accordingly, notice u/s 148 of the Act requesting the assessee to file return of income. However, in compliance to the notice, the assessee did not respond and the AO view that unexplained loan u/s 68 of the Act of Rs. 9,00,000/- unexplained money u/s 69C of the Act, Rs. 60,44,241/- and capital gains of Rs. 30,54,000/-

was not disclosed by the assessee. Accordingly, added the above sum to the total income of the assessee by assessing the assessed income of the assessee at Rs. 1,15,69,051/-.

3. Aggrieved by the above order, the assessee preferred an appeal before the Ld. CIT(A), where the appeal of the assessee was dismissed due to non-compliance.

4. Dissatisfied with the above order, the assessee is in appeal before This Tribunal. At the time of hearing before this Tribunal, the assessee did not turn up nor any authorised representative appeared before the Bench in absence of the assessee or its AR, we cannot keep this appeal pending for inordinate period, therefore, we decide this appeal with the assistance of the Ld. DR. The Ld. DR stated that both the orders of the authorities below are ex parte orders. Therefore, in order to come into logical conclusion, it is necessary to remand back the issue to the file of AO so that the issue may be re-examined afresh. However, he stated that in case Tribunal remand the matter direction may be issued to the assessee to comply to the notices issued by the authority below without any fail.

5. We after hearing the submissions of the Ld. DR and examining the material available on record. We noticed that both the order of the AO as well as the Ld. CIT(A) were ex parte orders although sufficient opportunities were given to the assessee but no one turn up before the authority below. Therefore, considering the facts, we find that the matter may be remand back to the file of Ld. AO with a direction to re-examine the issue afresh after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to comply to the notices issued by the Ld. AO as and when fixed for hearing of the case, in case the assessee did not turn up before the authorities below that even ex parte order may be passed after doing the necessary addition in the case of the assessee.

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

Kolkata, the 16th September, 2025.

Sd/-
[Ratnesh Nandan Sahay]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 16.09.2025.

RS

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