

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PATNA
(VIRTUAL HEARING AT KOLKATA)

SHRI SONJOY SARMA, JUDICIAL MEMBER
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

I.T.A. No. 43/PAT/2025
(Assessment Year 2017-18)

Mohammad Shamim Uddin,
Ward No. 16, Pachhaati,
Bodh Gaya, Bihar - 824031
[PAN: AOPPS9144A]

..... **Appellant**

vs.

Income Tax Officer,
Ward 3(1), Gaya – 823001

..... **Respondent**

Appearances by:

Assessee represented by : None
Department represented by : Shri Rajat Datta, CIT-DR

Date of concluding the hearing : 16.09.2025

Date of pronouncing the order : 17.09.2025

ORDER

PER SONJOY SARMA, JUDICIAL MEMBER

This appeal arises from order dated 29.12.2021, 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), Delhi [hereafter "the Ld. CIT(A)].

2. Brief facts of the Case are that the assessee, a individual, filed return of income declaring total income of ₹6,49,181/-. The Assessing Officer completed assessment under section 143(3) of the Income-tax Act, 1961, making the following additions:

₹ 26,19,600/- under section 69A of the Act on account of unexplained cash deposits and ₹3,64,741/- under the head "business income". Accordingly, the total income was assessed at a higher figure.

3. Aggrieved by the above order the assessee preferred an appeal before the learned CIT(A). However, due to non-compliance on various dates, the CIT(A) sustained the additions by passing an ex parte order, sustaining the order of the Assessing officer.

4. Dissatisfied with the above order the assessee is in appeal before this Tribunal. Despite repeated notices issued by the Registry, neither the assessee nor his learned AR appeared. We cannot keep the matter pending indefinitely. Therefore, with the assistance of the learned DR and on perusal of the material available on record, we proceed to decide the appeal on merits.

5. On going through the order of the learned CIT(A), we find that the appeal was dismissed for non-prosecution without proper examination of the issues involved. The order is thus ex parte in nature. In our considered opinion, in the interest of justice and fair play, one more opportunity should be granted to the assessee to present his case before the first appellate authority. Accordingly, we set aside the impugned order of the learned CIT(A) and restore the matter to his file for fresh adjudication, after affording due opportunity of being heard to the assessee.

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

Order pronounced on 17.09.2025

Sd/-
(Rakesh Mishra)
Accountant Member

Sd/-
(Sonjoy Sarma)
Judicial Member

Dated: 17.09.2025
AK, Sr. P.S.

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Sr. Private Secretary/Assistant Registrar, Patna Bench