

**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. 619/PAT/2024**  
**(Assessment Year 2017-18)**

**Ashutosh Shah,**

S/o Gopal Prasad, C/o Patliputra  
Vastralaya Ashiana Digha Road,  
Near Ram Nagari More Ashiana Nagar,  
Bihar - 800025  
[PAN: AIHPS1922Q]

..... **Appellant**

**vs.**

**Deputy Commissioner,**

**Circle – 4, Patna,**

Loknayak Bhawan, Dakbanglow,  
Bihar – 800001

..... **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 29.03.2024, 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) [hereafter “the Ld. CIT(A)].

2. At the outset, it was brought to our notice that the appeal is delayed by 143 days in filing before this Bench. In this connection, the assessee has filed a petition explaining the reasons for such delay. Upon considering

the submissions and materials placed, we are satisfied that there was reasonable cause for the delay. Accordingly, the delay of 143 days is condoned, and the appeal is admitted for adjudication.

3. Brief Facts of the Case are that the assessee filed return of income for the year under consideration declaring income of ₹10,36,550/-. The case was selected for limited scrutiny for verifying large cash deposits during the demonetisation period. The Assessing Officer completed the assessment under section 143(3) of the Income-tax Act, 1961, determining the total income at ₹43,34,050/-, after making an addition of ₹32,97,500/- under section 69A of the Act on account of cash deposits in specified bank notes.

4. Aggrieved, the assessee preferred appeal before the learned CIT(A). However, the appeal was dismissed ex parte on the ground that the assessee did not appear in response to the notices issued.

5. Before us, the assessee has raised various grounds. The primary contention of assessee is that the learned CIT(A) erred in dismissing the appeal of the assessee ex parte without adjudicating the issues on merits. We, after hearing both parties and perusing the material on record, we are of the considered opinion that in the interest of justice and faire play the assessee deserves one more opportunity to represent its 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 adequate opportunity of hearing 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