

IN THE INCOME TAX APPELLATE TRIBUNAL "RANCHI BENCH", RANCHI
BEFORE SHRI SONJOY SARMA, JM
&
SHRI RATNESH NANDAN SAHAY, AM
(THROUGH HYBRID MODE)

आयकर अपील सं./ITA No.346/RAN/2024

(निर्धारण वर्ष / Assessment Year :2018-2019)

Md. Hasnain Ansari, M/s Rose Traders, H.No.929 Ground Floor Kashidih Mohamedan Line, Post : Sakchi, Jamshedpur	Vs.	ITO Jamshedpur	Ward-2(3),
स्थायी लेखा सं./PAN No. : ABVPM 8897 M			
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)	

निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Shri Khubchand T Pandya Sr.DR
सुनवाई की तारीख / Date of Hearing	:	02/09/2025
घोषणा की तारीख/Date of Pronouncement	:	09/10/2025

आदेश / O R D E R

Per Sonjoy Sarma, JM :

The above captioned appeal is filed by the assessee against the order dated 29.07.2024, passed by the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2018-2019.

2. Brief facts of the case are that the assessee is an individual during the assessment year in question. It was noticed by the AO that the assessee deposited cash of Rs.31,43,49,325/- in his bank account, however, in the ITR turnover of the assessee was disclosed at Rs.21,23,61,311/-. Accordingly, the AO found that there was a difference of Rs.10,19,88,014/-. The Ld. AO requested the assessee to explain the

difference but in spite of giving adequate opportunity the assessee failed to explain the source of cash deposits of Rs.10,19,88,014/-. Accordingly the AO had made addition of Rs.10,19,88,014/- u/s.69A r.w.s.115BBE of the Act and also initiated penalty proceeding u/s.271AAC(1) of the Act. During the penalty proceedings the assessee did not furnish any reply to the show cause notice issued by the AO ultimately the AO imposed penalty of Rs.78,78,574/- @10% u/s.271AAC(1) of the Act. Dissatisfied with the above appeal, the assessee preferred an appeal before the Id. CIT(A), however, the assessee failed to comply to the notices issued by the Id.CIT(A) on the various date, ultimately the Id. CIT(A) on the basis of material available on record passed the order by upholding the order of the AO by dismissing the appeal of the assessee. Aggrieved by the above order, the assessee is in further appeal before the Tribunal raising various grounds, however, the primary contention of the assessee is that the impugned order passed by the Id.CIT(A) is bad in law and liable to be set aside as the assessee did not get an opportunity to submit the supported documents in order to substantiate its claim.

3. At the time of hearing, no one turned up before the Bench. Notice was served upon the assessee, however, one application has been filed on behalf of the assessee seeking an adjournment, however, Id.Sr. DR objected to such adjournment stating that the order challenged before this Tribunal is an ex-parte order, therefore, there is no need to keep this file pending for the next date.

4. We after hearing the submissions of the Id. Sr. DR and examining the facts of the case, find that the order under challenge before us and the primary contention of the assessee is that the impugned order is an ex-parte order, therefore, another chance may be given to the assessee so as to the assessee can appear before the Id. CIT(A). Considering this aspect, we reject the adjournment application and heard this matter with the assistance of the Id. Sr. DR.

5. From the perusal of the record, it is correct that the impugned order is an ex-parte order passed without looking to the merits of the case although opportunities were given to the assessee, however, in the interest of justice and fair play it is necessary to remand the whole issue to the file of the Id. CIT(A) with a direction to decide the issue afresh on merits after affording sufficient opportunities of being heard to the assessee. The assessee is also directed to comply to the notices to be issued by the Id. CIT(A) without any fail. In case the assessee does not comply to the notices, in that event, the Id.CIT(A) can pass ex-parte order against the assessee on the merits of the case.

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

Order pronounced in the open court on 09/10/2025.

Sd/-

(RATNESH NANDAN SAHAY)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(SONJOY SARMA)

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 09/10/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi