

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. Nos.278 to 283/Pat/2025
Assessment Years: 2013-14 to 2018-19

Aarif Ali.....Appellant

Son of Khush Mohammad,
Resident of Village: Sallahpur,
P.O Dindyalpur, PS: G.B Nagar Darwara,
Dist: Siwan, Bihar, Pin-841506.
[PAN: BXFPA9056H]

vs.

ACIT/DCIT, Muzaffarpur..... Respondent

Appearances by:

None (Adjournment petition filed) appeared on behalf of the appellant.
Md. Shadab Ahmed, CIR(DR), appeared on behalf of the Respondent.

Date of concluding the hearing : October 15, 2025

Date of pronouncing the order : October 16, 2025

आदेश / ORDER

Per Bench:

All these six appeals in ITA Nos. 278 to 283/Patna/2025 have been filed by the same assessee for assessment years 2013-14 to 2018-19, respectively. Since the issues involved in all these appeals are common except for variations in figures and assessment years, they were heard together and are being disposed of by this common order for the sake of convenience.

2. At the outset, it is noted that there is a delay of 95 days in filing all the captioned appeals. The assessee has filed a petition explaining the reasons for the delay. After considering the submissions and

material on record, we find that the assessee was prevented by reasonable cause in filing the appeals within the prescribed period. Accordingly, the delay in filing the appeals is condoned, and the appeals are admitted for adjudication on merits.

3. First we take up ITA No. 278/Patna/2025) as a lead case (A.Y. 2013-14)

4. The brief facts of the case are that the assessee was found in possession of cash amounting to ₹10,49,200, which was seized by the Government Railway Police, Thana, Siwan, on 10.05.2018. The Income Tax Department, during the course of enquiry, recorded the statement of the assessee. Since the assessee failed to produce proper books of account or documentary evidence regarding the source of such intercepted cash, the same remained unexplained. The Investigation Wing requisitioned the cash under section 132A of the Income-tax Act, 1961, and deposited it into the P.D. Account of the Principal Chief Commissioner of Income Tax, Muzaffarpur. Consequently, notice under section 153A was issued for the assessment years 2013–14 to 2018–19, and notice under section 143(2) was issued for the assessment year 2013-14. In response to the notices, the assessee did not file any return under section 153A. However, the assessee had earlier filed a return of income on 12.11.2020, declaring a total income of ₹62,070. After issuing detailed notices under section 142(1) and considering available material, the Assessing Officer completed the assessment determining the total income at ₹5,77,970 for A.Y. 2013-14.

5. The CIT(A) upheld the addition made by the Assessing Officer, primarily on the ground that the assessee failed to prove the identity,

capacity of the parties, and genuineness of the transaction. Aggrieved, the assessee is now in appeal before the Tribunal.

6. At the time of hearing, none appeared on behalf of the assessee despite several opportunities and notices issued by the Registry. Only an adjournment petition was filed, and no Authorised Representative appeared. In these circumstances, the Tribunal is constrained to proceed to decide the appeals *ex parte* after hearing the learned Departmental Representative (DR).

7. The principal prayer of the assessee, as gathered from the grounds of appeal and written submissions, is that another opportunity may be granted to present the case on merits before the CIT(A), as the earlier dismissal resulted from non-appearance. On perusal of the CIT(A)'s order, we find that the CIT(A) has dismissed the appeals primarily for non-prosecution and sustained the assessment without a detailed adjudication on merits. The order records that the assessee had failed to appear or produce evidence despite multiple opportunities. Considering the principle of natural justice and in the interest of justice and fair play, we are of the view that the assessee deserves one more opportunity to substantiate his case before the first appellate authority. Accordingly, we set aside the impugned order of the CIT(A) for the assessment year 2013-14 (ITA No. 278/Patna/2025) and restore the matter to the file of the CIT(A) with a direction to re-examine the issue afresh after providing due opportunity of being heard to the assessee.

8. Since the facts and issues in the other connected appeals (ITA Nos. 279 to 282/Patna/2025) for assessment years 2014-15 to 2022-23 are identical to those in ITA No.278/Pat/25 these appeals are also remanded to the CIT(A) for fresh adjudication with similar directions.

9. In view of the above, all the appeals filed by the assessee (ITA Nos. 278 to 283/Patna/2025) are allowed for statistical purposes.

Kolkata, the 16th October, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 16.10.2025.

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