

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 339/Agr/2025
Assessment Year: 2021-22**

Dinesh Chand Kaushik, 09, Pratibha Colony, Phase-II, Aligarh (UP).	Vs.	Income-tax Officer, Ward 4(1)(1), Aligarh.
PAN : ANHPK7491F		
(Appellant)		(Respondent)

Assessee by	Sh. Suraj Gupta, Advocate
Department by	Sh. Arun Kumar Yadav, CIT/ DR

Date of hearing	14.10.2025
Date of pronouncement	27.10.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 28.05.2025 passed in Appeal No. NFAC/2020-21/10235883 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2021-22, wherein the Id. CIT(Appeals) has dismissed assessee's appeal ex parte.

2. Brief facts state that assessee filed return of income for A.Y. 2021-22, declaring total income of Rs.8,55,210/-. Case was selected for scrutiny

through computer assisted scrutiny selection (CASS) on the ground that during the year under consideration, assessee had made substantial purchases from suppliers, who were either non-filers or have filed non-business ITR or reflected substantially lower turnover in ITR. Statutory notices u/s. 143(2) and 142(1) along with show cause notices u/s. 144 of the Act were issued on various occasions and served upon the assessee. However, no response was submitted by the assessee. The Assessing Officer thus, completed best judgment assessment u/s. 144 of the Act and assessed assessee's total income at Rs.16,59,86,605/-.

3. Aggrieved, assessee preferred an appeal before Id. CIT(Appeals), who dismissed assessee's first appeal ex parte.

4. Appellant assessee has filed this appeal on the ground that Id. CIT(Appeals) has erred in confirming the additions made by Assessing Officer without any material and evidence.

5. Perused the record. Heard learned representative for assessee and learned CIT/DR for revenue.

6. At the very outset, we notice that Id. CIT(Appeals) issued notices dated 14.11.2024, 20.12.2024, 22.01.2025 and 28.03.2025 to assessee, who remained irresponsive. Learned CIT(Appeals), thus passed ex parte

impugned order, dismissing assessee's first appeal. Perusal of assessment order also shows that due to irresponsible conduct of the assessee, learned Assessing Officer was compelled to pass best judgment assessment u/s. 144 of the Act. Such an irresponsible and reluctant conduct of the assessee is unacceptable, however, in the interest of justice, we deem it just and proper to afford an opportunity to the appellant assessee to make his submissions before the Assessing Officer. The matter is thus remitted back to the file of Assessing Officer for passing order afresh in accordance with law after taking assessee's submissions into consideration. We further direct the assessee to be diligent and cooperative in attending the proceedings and making submissions before the learned Assessing Officer for the expeditious and effective disposal. Needless to say that learned Assessing Officer shall ensure the observance of the principles of natural justice.

7. In the result, assessee's appeal is allowed for statistical purposes. The impugned order dated 28.05.2025 is set aside.

Order pronounced in the open court on 27.10.2025.

Sd/-

**(S. RIFAUH RAHMAN)
ACCOUNTANT MEMBER**

Sd/-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 27.10.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra