

**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. 358/Agr/2025
Assessment Year: 2011-12**

Rajesh, Mohalla Indrapuri, Village-Sidhpura, Kasganj, Etah.	Vs.	Income-tax Officer, Ward 4(3)(3), Kasganj.
PAN :ALNPR9690P		
(Appellant)		(Respondent)

Assessee by	Sh. C.S. Yadav, Advocate
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	15.10.2025
Date of pronouncement	30.10.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 28.02.2024 passed in Appeal No. CIT (A) Aligarh/10327/2018-19 by the Ld. ADDL/JCIT(A), Thane u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2011-12, wherein the Id. CIT(Appeals) has dismissed assessee's appeal ex parte.

2. At the very outset, it is noted that this appeal was filed on 19.07.2025 against the impugned order dated 28.02.2024 by a delay of about 447 days. According to the delay condonation application, appellant states that he is a

resident of village and was not aware of the notices sent on email of his consultant, who did not communicate in respect of the impugned order to the assessee. Assessee came to know only when he received notice dated 02.06.2025 for the recovery of demand by post. The delay condonation application is supported with assessee's un-rebutted affidavit, hence, the grounds stated therein, are treated to be sufficient for the delay caused in filing this appeal. The delay is accordingly condoned.

3. Brief facts state that appellant assessee is an individual. On the basis of information available with the department that the assessee had deposited cash of Rs.24,06,603/- in his bank account No. 30431988698 maintained with State Bank of India, Sidhpura, Kasganj and other credit entries therein amounting to Rs.10,94,809/-, case was reopened u/s. 147 of the Act and notice u/s. 148 with prior approval of the competent authority was issued on 28.03.2018, but for no avail. Statutory notice u/s. 142(1) and show cause notice u/s. 144 of the Act, were also issued and served upon the assessee, but remained un-answered. The Assessing Officer, thus, completed assessment u/s. 144/147 of the Act and assessed assessee's income at Rs.35,00,872/-, vide assessment order dated 20.12.2018.

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

5. Appellant assessee has filed this appeal on the ground that Id. First appellate authority has erred in dismissing assessee's appeal ex parte in violation of the principles of natural justice.

6. Perused the record. Heard learned representative for assessee and learned Sr. DR for revenue.

7. We notice that the first appellate authority issued notices dated 21.01.2021, 28.06.2023, 10.10.2023 and 13.02.2024 to assessee, who remained non-responsive. Learned CIT(Appeals), thus passed ex parte impugned order, dismissing assessee's first appeal in absence of assessee's explanation/submissions to explain the cash deposits and other credits in his bank account. Perusal of assessment order also shows that due to non-responsive 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 a fresh 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.

8. In the result, assessee's appeal is allowed for statistical purposes. The impugned order dated 28.02.2024 is set aside.

Order pronounced in the open court on 30.10.2025.

Sd/-

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

Sd/-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 30.10.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra