

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI**

**BEFORE SHRI M BALAGANESH, ACCOUNTANT MEMBER
AND
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No. 4782/DEL/2025
Assessment Year: 2017-18**

Ramesh Seth, 12/28, 2nd Floor, Subhash Nagar, New Delhi-110027.	<u>Vs</u>	ITO, Ward-45(4), New Delhi.
PAN: COSPS 8806 Q		
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Sh. Om Prakash, Sr. DR	
Date of hearing	10.11.2025	
Date of pronouncement	10.11.2025	

ORDER

PER Ms. MADHUMITA ROY, JM:

The instant appeal, preferred by the assessee, is directed against the order dated 12.06.2025 (DIN & Order No. ITBA/NFAC/S/250/2025-26/1076944054(1), passed by the Ld. CIT(A)/NFAC, Delhi, arising out of the order dated 25.12.2019, passed by the ITO, Ward 45(4), Delhi, under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for the Assessment Year 2017-18.

2. No one appeared on behalf of the assessee at the hearing of the appeal despite issuance of notice for hearing. No application for adjournment of hearing

has also been received on behalf of the assessee. Thus, having no other alternative this Bench has proceeded to dispose of the appeal on the basis of materials available on record in the absence of the assessee.

3. The only substantive issue involved for adjudication in the instant appeal relates to the addition of Rs. 62,00,000/- made by the Assessing Officer on account unexplained cash deposits by the assessee during demonetization which stood affirmed in appeal by the Ld. CIT(A)/NFAC.

4. Heard the Learned DR and perused the materials available on record. It is revealed from the order of the Ld. CIT(A) that there was no representation on behalf of the assessee despite issuance of notices for hearing, therefore, having no other alternative, the Ld. CIT(A) proceeded with the appeal and finalized the same ex parte. However, it appears that the Ld. CIT(A) has not dealt with the matter on merits in terms of provisions of Section 250(6) of the Act by passing a reasoned order on merits on the issue raised before him and hence in our considered opinion the matter requires to be remitted back to the file of Ld. CIT(A) for consideration of the issue afresh by granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. It is also made clear that in the event the assessee does not cooperate with the Ld. CIT(A), the said authority

would be at liberty to proceed with the matter and finalize the same strictly in accordance with law. Ordered accordingly.

5. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in open court on 10.11.2025.

Sd/-
(M BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 13.11.2025.

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI