

INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "SMC": AGRA
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through virtual hearing)

ITA No. 212/AGR/2025
(Assessment Year: 2011-12)

Dori Lal Verma, C-42, Natwar Nagar, Dhaulipyau, Mathura	Vs.	Income Tax Officer, Ward-1(3)(1), Mathura
(Appellant)		(Respondent)
PAN: AFHPV2938L		

Assessee by :	Shri Rajendra Sharma, Adv
Revenue by:	Shri Anil Kumar, Sr. DR
Date of Hearing	17/09/2025
Date of pronouncement	19/11/2025

ORDER

1. The appeal in ITA No. 212/AGR/2025 for AY 2011-12, arises out of the order of the JCIT(A), Bhopal [hereinafter referred to as 'Id. JCIT(A)', in short] dated 24.02.2025 against the order of assessment passed u/s 143(3) r.w.s. 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 12.12.2018 by the Assessing Officer, ITO, Ward-1(3)(1), Mathura (hereinafter referred to as 'Id. AO').
2. The only effective issue to be decided in this appeal is as to whether the Id NFAC was justified in sustaining the addition made in the sum of Rs 15,00,000/-on account of cash deposits in the facts and circumstances of the instant case.
3. I have heard the rival submissions and perused the materials available on record. The assessee is an agriculturist deriving income from agriculture. The assessee was not having any taxable income and accordingly did not file return of income. Due to certain cash deposits made in the bank account in the

sum of Rs 15,00,000/-, the Id AO sought to reopen the assessment under section 147 of the Act. The re-assessment resulted in framing of an addition of Rs 15 lakhs as unexplained income under section 69 of the Act. The assessee preferred first appeal aggrieved by the order of assessment. On perusal of the order of the Id NFAC, I find that the Id NFAC had decided the issue ex parte without adjudicating the issue on merits giving its independent finding. Hence, in the interest of justice and fairplay, I deem it fit and appropriate to restore this appeal to file of Id NFAC for de novo adjudication in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with Id NFAC for expeditious disposal of the appeal by not taking unwarranted adjournments. The assessee is given liberty to furnish additional evidences, if any and raise additional grounds, if any, in support of his contentions. With these observations, the grounds raised by the assessee are allowed for statistical purposes.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 19 /11/2025.

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 19/11/2025
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT