

**INCOME TAX APPELLATE TRIBUNAL : GAUHATI BENCH : GUWAHATI**

**In Virtual Hearing**

**BEFORE SHRI MANOMOHAN DAS, HON'BLE ACCOUNTANT MEMBER**

**AND**

**SHRI SANJAY AWASTHI, HON'BLE JUDICIAL MEMBER**

ITA No. 287 / GTY / 2024

AY: 2015-16

Chadra Bhan Gupta Balukhad Road, Margherita, Tinsukia-786181 (Assam) <b>PAN: AJNPG5241P</b>	The ITO, Ward-1, Tinsukia
<b>(Appellant)</b>	<b>(Respondent)</b>

<b>Assessee By:</b>	Shri Tejpal Jain, FCA
<b>Department By:</b>	Shri Kaushik Ray, JCIT
<b>Date of Hearing:</b>	29-07-2025
<b>Date of Pronouncement:</b>	26.08.2025

**ORDER**

**PER MANOMOHAN DAS, JM**

The assessee filed this appeal against the order of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi (hereinafter referred to as the "CIT(A)" dated 25.10.2024 passed under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') and pertains to the Assessment Year 2015-16.

2. The brief facts of the case are that, the assessee has not filed his original return of income for the AY 2015-16. As per information available, the assessee has made cash deposit totaling Rs. 1,25,51,800/- in his SB accounts as under:

Rs. 48,62,100/- in Punjab National Bank

Rs. 76,89,700/- in Axis Bank Ltd.

The JAO observed that there was a reason to believe that income of the assessee had escaped assessment owing to default on the part of the assessee. Consequently, notice u/s 148 was issued and served upon the assessee. The assessee has not made any submission / not filed any reply during the assessment proceedings. The Id. Assessing Officer completed the assessment u/s 144 of the Act and has made addition of Rs. 1,25,51,800/- to the total income of the assessee.

4. Being aggrieved, the assessee filed 1<sup>st</sup> appeal before the earned CIT(A). The Id. CIT(A) vide order dated 25.10.2024 confirmed the addition made by the Id. AO.

5. Being aggrieved, the assessee filed the present appeal before the Tribunal.

6. We observe that, the Id. CIT(A) dismissed the appeal of the assessee due to failure in furnishing of any submission / evidence in support of his case. The assessee during the appellate proceedings, did not comply with the notices and made no submissions.

7. We observe that, the Id. AO had completed the assessment of the assessee u/s 144 of the Act. The assessee failed to participate in the assessment proceedings. Similarly, the Id. CIT(A) constrained to dispose of the appeal of the assessee ex-parte. Since, the assessment was completed under section 144 of the Act and the order of the Id. CIT(A) also ex-parte order, it is our considered opinion that, the assessee should get another opportunity to prove his claims before the Id. AO. Accordingly, we set aside the order of the Id. CIT(A) dated

16.10.2024 and remand the case to the file of the Id. AO for consideration afresh. We direct the Id. AO to reframe the assessment of the assessee after giving the assessee an opportunity of being heard. Both the parties also have no objection in remanding the case for re-consideration. Thus, we allow the appeal of the assessee for statistical purposes only.

08. In the result, the appeals of the assessee are allowed for statistical purposes only.

09. Order pronounced in the open court on this 26<sup>th</sup> day of August, 2025.

Sd/-

( Sanjay Awasthi )  
Accountant Member  
Date: 26.08 .2025

Sd/-

(Manomohan Das)  
Judicial Member

Copy forwarded to:-

1. Chadra Bhan Gupta, Balukhad Road, Margherita, Tinsukia-786181, (Assam)
2. The ITO, Ward-1, Tinsukia
3. The Pr. CIT
4. The CIT(A)
5. The DR
6. Guard file

By Order

Assistant Registrar  
ITAT, Guwahati / Kolkata