

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

ITA Nos. 367 & 388/AGR/2025 (Assessment Year: 2014-15)  
ITA Nos. 368 & 389/AGR/2025 (Assessment Year: 2015-16)  
ITA Nos. 369 & 390/AGR/2025 (Assessment Year: 2016-17)  
ITA No. 391/AGR/2025 (Assessment Year: 2017-18)

Vinod Kumar Gupta, 837, Bank Colony Daria Pura, Jhansi	Vs.	ITO, Ward-2(3)(1), Jhansi
(Appellant)		(Respondent)
<b>PAN: ACQPG9368P</b>		

Assessee by :	Shri Anurag Sinha, Adv
Revenue by:	Shri Anil Kumar, Sr. DR
Date of Hearing	20/11/2025
Date of pronouncement	26/11/2025

**ORDER**

1. The appeals in ITA Nos. 367, 388, 368, 389, 369, 390 & 391 /AGR/2025 for AYs 2014-15 to 2017-18, arise out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. NFAC'], in short] against the order of assessment passed u/s 147 r.w.s 144B and 271(1)(b) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') by the Assessing Officer, NFAC, Delhi (hereinafter referred to as 'ld. AO').
2. Appeals in ITA Nos. 388 to 391/AGR/2025 involve identical issues and hence they are taken up together and disposed of by this common order for the sake of convenience. Similarly, the appeals in ITA Nos. 367 to 369/AGR/2025 involve identical issues and hence they are taken up together and disposed of by this common order for the sake of convenience.
3. The case of the assessee for AY 2017-18 is taken as lead case and decision rendered therein shall apply mutatis mutandis to other assessment years in view of identical facts except with variance in figures.

4. The assessee for AY 2017-18 had filed the return of income on 26.07.2017 declaring total income of Rs. 12,34,280/-. The information flagged by the Id DDIT/ ADIT(Investigation), Jhansi as per risk profiling on Insight Portal on 10.03.2021 stated that source of cash/ credit entries in the bank account of the assessee are not explained to the extent of Rs. 28,20,500/-. Accordingly, the Id Jurisdictional Assessing Officer (JAO) after recording reasons initiated proceedings u/s 148 of the act and issued notice on 30.03.2021 after obtaining approval from the competent authority u/s 151 of the Act. The assessee filed his return on 20.04.2021 declaring the same income as was originally declared, in response to notice u/s 148 of the Act. The reassessment was completed u/s 147 read with Section 144B of the Act on 26.03.2022 wherein, loss from house property of Rs. 52,567/- was disallowed apart from making addition on account of unexplained money u/s 69A in respect of credits in the bank account in the sum of Rs. 28,20,500 and denying deduction under Chapter VIA to the tune of Rs. 2,50,000/-. These additions/ disallowances were made for want of furnishing of requisite evidences by the assessee before the Id AO. Before the Id CIT(A), the assessee furnished additional evidences in terms of Rule 46A of the Income Tax Rules. The additional evidences submitted by the assessee were not admitted by the Id CIT(A) which lead to dismissal of appeal of the assessee. The assessee had given sufficient reasons for not furnishing the evidences before the Id AO which are also reproduced in page 4 of the order of the Id CIT(A). I find going through the list of additional evidences furnished by the assessee before the Id CIT(A), I hold that these evidences are relevant and crucial for adjudication of the issues in dispute. Hence, in the interest of justice and fairplay, I deem it fit and appropriate to restore this appeal to the file of the Id AO for de novo adjudication in accordance with law qua the issues in dispute with a direction to the Id AO to consider the additional evidences filed by the assessee and pass an order. The assessee is also given liberty to furnish fresh

evidence, if any, in support of his contentions. The grounds raised by the assessee for AY 2017-18 are allowed for statistical purposes.

5. As stated in the earlier part of the order, the quantum appeals of the assessee for AY 2014-15 to 2016-17 are identical with AY 2017-18 and hence, those appeals are also restored to the file of the Id AO in the light of similar direction given for AY 2017-18.

**ITA Nos. 367 to 369/Del/2025**

6. These appeals are preferred by the assessee against the levy of penalty u/s 271(1)(b) of the Act for various assessment years for non appearance before the Id AO to certain statutory notices. In my considered opinion, the assessee has given sufficient reasons for non-compliance before the Id AO which had prompted to furnish the additional evidences by the assessee before the Id CIT(A) in the above mentioned appeals supra. Accordingly, the penalty proceedings u/s 271(1)(b) of the act would have no legs to stand at this stage. Accordingly, these appeals are allowed.

7. In the result, the appeals of the assessee in ITA Nos. 367 to 369/AGR/2025 are allowed and appeals of the assessee in ITA Nos. 388 to 391/AGR/2025 are allowed for statistical purposes.

Order pronounced in the open court on 26/11/2025.

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 26/11/2025  
A K Keot

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1. Applicant
2. Respondent

3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi