

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI S. RIFAUH RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 401/Agr/2025
Assessment Year: 2014-15**

Krishna Kumar Gupta, 157, Kailash Ganj, Etah (UP).	Vs.	Income-tax Officer, Ward 4(3)(1), Etah.
PAN :AGZPG4047N		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	17.12.2025
Date of pronouncement	17.12.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 24.03.2024 passed in Appeal No. NFAC/2013-14/10168836 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2014-15, wherein the Id. CIT(Appeals) has dismissed assessee's first appeal ex parte.

2. At the very outset, it is noticed that this appeal has been filed on 06.08.2025 against the impugned order dated 24.03.2024 by a delay of about 440 days. In his condonation application, the assessee has

assigned the reason for delay that on account of the assessee being an illiterate person, having no knowledge of computer operation and wrong advice of his legal consultant at Etah, the appeal could not be filed within the prescribed period of limitation. The delay is neither deliberate nor intentional. Prayed to condone the delay. The averments made in the delay condonation application are supported by uncontroverted affidavit of the assessee. In the interest of justice we condone the delay caused in filing this appeal before ITAT.

3. Brief facts state that the appellant assessee is engaged in the wholesale trading business of cement and filed his return of income on 15.10.2014 declaring total income at Rs.4,47,150/-. The assessee had declared gross profit at Rs.27,08,733/- and Net Profit of Rs.5,45,681/- out of total turnover of Rs.10,70,72,753/-. Based on the information received from insight portal, case of the assessee was reopened u/s. 147 of the Act on the basis of verification suspicious transaction report dated 26.02.2020 uploaded by ADIT (Inv.) Aligarh and investigation regarding cash deposit/bank credits in the bank account of assessee was made with reference to the transactions/turnover declared by the assessee, during which a discrepancy of Rs.2,98,57,958/- was found. Notice u/s. 148 of the Act was issued. Assessee filed return dated 27.04.2021 in response thereof. Statutory notices u/s. 143(2) and 142(1) of the Act

were issued on various occasions, but the assessee did not respond thereto. The Assessing Officer, therefore, made addition of Rs.2,98,57,958/- u/s. 68 of the Act and taxed the same as per provisions of section 158BBE of the Act vide assessment order dated 22.03.2022 passed u/s. 147 r.w.s. 144 and 144B of the Act.

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

5. The appellant assessee has filed this appeal on the ground that Ld. CIT(Appeals) has erred in confirming the additions made by the Assessing Officer by passing impugned ex parte order, ignoring the fact of ill health of assessee's accountant, who ultimately died on 19.02.2024, due to which the appellant could not present his case either before the Assessing Officer or before the first appellate authority.

6. Learned DR supported the orders of authorities below.

7. Perusal of the impugned order shows that the learned first appellate authority issued various notices to the assessee on 01.03.2024, 08.03.2024, 14.03.2024 and 19.03.2024, but the assessee filed no response thereto. We, however, note that the Id. CIT(Appeals) has passed ex parte impugned order without any substantial discussion on merits, which is not in consonance with the spirit of section 250(6) of the Act, whereas learned CIT(Appeals) was expected to state the points

for determination, decision thereon and the reasons for the decision as provided therein. Perusal of assessment order also shows that due to irresponsible conduct of the assessee, learned Assessing Officer was compelled to pass best judgment assessment u/s. 147 r.w.s. 144 and sec. 144B of the Act. In the circumstances and in the interest of justice, we deem it just and proper to afford an opportunity of hearing 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 afresh 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. The appeal is thus liable to be allowed for statistical proposes.

8. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 17.12.2025 and reduced in writing on this 23 day of December, 2025.

Sd/-

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

Sd/-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 17.12.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra