

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

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

**ITA No. 480/Agr/2025
Assessment Year: 2018-19**

Mukesh Jain, M/s. Jaina Jewellers, Heera Panna Complex, Sarafa Bazar, Lashkar, Gwalior.	Vs.	ACIT, Circle-1, Gwalior.
PAN :ABWPJ4620L		
(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 22.08.2025 passed in Appeal No. NFAC/2017-18/10242358 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 2018-19, wherein the Id. CIT(Appeals) has dismissed assessee's first appeal ex parte.

2. Brief facts state that the appellant assessee did not file any return of income for the year under consideration. Based on the information available with the revenue that out of total credits in assessee's bank account amounting to Rs.102,14,96,424/-, the assessee failed to explain the credits of Rs.1,84,74,880/-, proceedings u/s. 147 of the Act were initiated by issuing notice u/s. 148 and various statutory notices u/s. 143(2), 142(1) and show cause notices. In response, the assessee filed part responses to some of the notices and filed return of income in response to notice u/s. 148 of the Act, declaring income of Rs.4,69,50,050/-. The Assessing Officer was not satisfied with assessee's response and observed that the assessee could not be able to explain credit entries of Rs.54,51,697/- out of total credits of Rs.102,14,96,424/- in his aforesaid bank accounts and added the same to the total income of assessee, vide assessment order dated 20.03.2023 passed u/s. 147 r.w.s. 144B of the Act.

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

4. The appellant assessee has filed this second appeal on the ground that Id. CIT(Appeals) has erred in confirming the said additions ex parte without affording proper and sufficient opportunity of hearing to the assessee.

5. None is present on behalf of the assessee. Learned DR has supported the orders of authorities below.

6. Perusal of the impugned order shows that the learned first appellate authority issued various notices to the assessee on several occasions, but for no avail. Such an irresponsive conduct of the assessee is not acceptable. We, however, note that the Id. CIT(Appeals) has passed ex parte order without any 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 u/s. 250(6) of the Act. In the circumstances and in the interest of justice, we deem it just and proper to remit the matter back to the file of Id. CIT(Appeals) for decision afresh after giving an opportunity of hearing to the assessee to make his submissions. We further direct the assessee to be diligent and cooperative in attending the proceedings and making submissions before the learned CIT(Appeals) for the expeditious and effective disposal. Needless to say that learned CIT(Appeals) shall ensure the observance of the principles of natural justice. The appeal is thus liable to be allowed for statistical proposes.

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

Order pronounced in the open court on 17.12.2025.

Sd/-
(S. RIFAUR 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