



आयकर अपीलीय अधिकरण 'ए' न्यायपीठ, लखनऊ।
**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

श्री कुल भारत, उपाध्यक्ष एवं श्री अनादि नाथ मिश्रा, लेखा सदस्य के समक्ष
**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

आयकर अपील सं/ ITA No.55/LKW/2025

निर्धारण वर्ष/ Assessment Year: 2017-18

Faizul Haque Co/ Sanjay Saxena, 12, Pratap Enclave Bisrat GT Road, Shahjahanpur-242001.	v.	ITO-3(2) Income Tax Office, Nagheta Road, Hardoi- 241001.
PAN:AEHPH0270C		
अपीलार्थी/(Appellant)		प्रत्यर्थी/(Respondent)

अपीलार्थी कि और से/Appellant by:	Shri Parnav Pandey, Adv		
प्रत्यर्थी कि और से /Respondent by:	Shri Amit Kumar, Addl. CIT(DR)		
सुनवाई कि तारीख / Date of hearing:	17	12	2025
घोषणा कि तारीख/ Date of pronouncement:	31	12	2025

ORDER

PER KUL BHARAT, VICE PRESIDENT.:

This appeal, by the assessee, is directed against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 19.11.2024 pertaining to the assessment year 2017-18. The assessee has raised the following grounds of appeal: -

"1 That the Ld. CIT(A) as well as the Ld. AO erred on facts and in law in passing ex parte order, which is in violation of the principles of natural justice.

2. That the Ld. AO passed the assessment order without serving any notice u/s 142(1) of the Income Tax Act, 1961 and therefore entire assessment is bad in law.

3. That the Ld. CIT(Appeals) erred on facts and in law in confirming the addition of Rs.22,01,000/- u/s 69A of the Income Tax Act, 1961, which is contrary to the facts and circumstances of the case.

4. That the Ld. CIT(Appeals) erred on facts and in law in confirming the addition of Rs.74,58,418/- u/s 69A of the Income Tax Act, 1961 which is contrary to the facts and circumstances of the case.

5. The appellant reserves a right to add/alter/amend any ground of appeal at the time of its hearing.”

2. The facts in brief are that the case of the assessee was taken up for scrutiny on account of cash deposited in the bank account of the assessee. It was also noted by the Assessing Officer that the assessee failed to file his return of income. In response to the statutory notices, there was no compliance on the part of the assessee. Consequently, the Assessing Officer (AO) proceeded to pass an order u/s 144 of the Income-tax Act, 1961 (“Act”, for short), thereby the AO assessed the income at Rs.96,59,418/- by making two additions of Rs.22,01,000/- and Rs.74,58,418/- respectively. Aggrieved by this, the assessee preferred appeal before the Ld. CIT(A), who sustained both the additions on account of for want of supporting evidences. Now the assessee is in appeal before this Tribunal.

3. Apropos to the grounds of appeal, the Ld. Counsel for the assessee contended that assessee was not granted sufficient opportunity to make its submissions. He further contended that it was brought to the notice of the authorities below that the compliance could not be filed due to certain technical glitches. Further, it was contended that the assessee has sufficient explanation to offer regarding the cash deposits which could be verified by the Assessing Officer.

4. On the other hand, the Ld. Departmental Representative (DR) opposed the submission and supported the orders of the lower authorities. He contended that the assessee was given sufficient opportunity to the assessee. He submitted that the appeal of the assessee deserves to be dismissed on this ground alone

5. Heard, the Ld. Representatives of the parties and perused the materials available on records. From a perusal of the assessment order, it appears that only one notice was issued to the assessee. Before the First Appellate Authority, the assessee had furnished an explanation, and it is noted by the Ld. CIT(A) that certain documents were filed by the assessee. However, in the order passed by the Ld. CIT(A), there is no reference to the documents filed by the assessee, nor is there any discussion as to why the explanation offered by the assessee was found unacceptable. Under these facts and considering the compliance of principles of natural justice, we deem it proper to set aside the impugned assessment order and restore the same to the file of the Assessing Officer to frame it afresh after giving due opportunity to the assessee. The grounds raised in this appeal are allowed for statistical purpose.

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

The order was pronounced during the course of the hearing on the date of hearing. However, the written and formal order was passed on 31/12/2025.

Sd/-
[अनादि नाथ मिश्रा]
[ANADEE NATH MISSHRA]
लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-
[कुल भारत]
[KUL BHARAT]
उपाध्यक्ष/VICE PRESIDENT

DATED: 31/12/2025

Vijay Pal Singh, (Sr. PS)

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR
5. Guard File

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