

**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. 484/Agr/2025
With
SA No. 03 &04/Agr/2025
Assessment Year: 2018-19**

Mohit Nandan Agarwal, Madhu Villa, Marris Road, Aligarh (UP).	Vs.	Income-tax Officer, Ward 4(1)(3), Aligarh
PAN : AAWPA0670N		
(Appellant)		(Respondent)

Assessee by	Sh. Deepak Singh, Advocate
Department by	Sh. R.P. Maurya, CIT (A)-1/DR

Date of hearing	17.12.2025
Date of pronouncement	15.01.2026

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal (ITA No. 484/Agr/2025) has been preferred by assessee against the impugned order dated 01.10.2025 passed in Appeal No. NFAC/2017-18/10274681 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 learned CIT(A) has dismissed assessee's first appeal ex parte.

2. Brief facts of the case are that the assessee was a non-filer for the assessment year 2018-19. On the basis of the information available with

the department, assessee was found to have deposited cash of Rs.79,86,000/- in his saving bank account with Syndicate Bank. The case was reopened u/s. 147 of the Act. Notice u/s. 148 of the Act was issued. However, the assessee did not file any return of income in response thereof. Further, notices u/s. 142(1) and show cause notice u/s. 144 were issued to the assessee, but remained un-responded. Hence, the Assessing Officer completed the assessment proceedings on the basis of available record from the Canara Bank and HDFC Bank and assessed assessee's total income at Rs.13,73,83,889/-.

3. Learned CIT(A) also confirmed the assessment order by dismissing the assessee's first appeal ex parte.

4. Assessee has filed this second appeal on the ground, in addition to others, that the learned CIT(A) has passed ex parte impugned order without affording an opportunity of hearing to the assessee.

5. Perused the records and heard learned representative for assessee and learned DR for revenue.

6. We find that the learned CIT(A) issued notices dated 25.07.2024, 19.09.2024, 13.03.2025, 20.03.2025, 21.04.2025 and 02.09.2025 to the assessee for making submissions before the first appellate authority. Assessee either moved adjournments or remained un-responded during the first appellate proceedings. Learned CIT(A) was, therefore,

compelled to pass the impugned ex parte order. It is also noticed that the Assessing Officer has passed best judgment assessment u/s. 144 of the Act for want of any response from the assessee. Such an irresponsive attitude of the assessee is not acceptable. However, in such 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 a fresh. The matter is thus remitted back to the file of Ld. 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.

7. The two stay applications were filed in consequence of the aforesaid appeal ITA No. 484/Agr/2025 with a prayer to stay the recovery. Since the impugned order has been set aside for statistical purposes and restored to the file of Assessing Officer, both the stay applications have become infructuous and are liable to be dismissed.

8. In the result, assessee's appeal, ITA No. 484/Agr/2025 is allowed for statistical purposes and the stay applications, SA No. 03 & 04/Agr/2025 are dismissed as infructuous.

Order pronounced in the open court on 15.01.2026.

**Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 15.01.2026

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra