

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.79/Pat/2025
Assessment Year: 2017-18

Vijay Kumar.....Appellant

Kishanpur Warish nagar,
Samastipur, Bihar-848101.
[PAN: AQCPK3836C]

vs.

ITO, Ward-3(3), Samastipur..... Respondent

Appearances by:

Shri G. P. Tulsiyan, FCA, appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : January 08, 2026

Date of pronouncing the order : January 09, 2026

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal filed by the assessee is directed against the order dated 29.01.2025 passed by the NFAC, Delhi u/s 250 of the Income Tax Act, 1961 (the 'Act') for the assessment year 2017-18.

2. Brief facts of the case are that the assessee, an individual, filed his return of income for the assessment year 2017-18 declaring a total income of ₹3,51,040. Subsequently, the case of the assessee was selected for scrutiny assessment, and notice under section 143(2) of the Income-tax Act, 1961 was duly issued. During the course of assessment proceedings, the Assessing Officer noticed cash deposits of ₹20,00,000 in the assessee's bank account. The Assessing Officer provided several

opportunities to the assessee to explain the nature and source of the cash deposits. However, the assessee failed to furnish any satisfactory explanation or supporting documentary evidence. Accordingly, the assessment was completed under section 143(3) of the Act, and an addition of ₹20,00,000 was made as unexplained money under section 69A of the Act.

3. Aggrieved by the assessment order, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) dismissed the appeal and confirmed the addition, allegedly without considering the written submissions filed by the assessee. It was also contended that the assessee's request for hearing through video conference was not considered.

4. The assessee is now in appeal before the Tribunal, contending that the order passed by the CIT(A) is bad in law, as the submissions made by the assessee were not considered and the request for hearing through video conferencing was ignored, resulting in denial of proper opportunity of being heard. On the other hand, the Ld. DR supported the orders of the lower authorities.

5. We have heard the rival submissions and perused the material available on record. It is the contention of the assessee that the Ld. CIT(A), while passing the impugned order, did not consider the submissions filed and also failed to address the request for hearing through video conference. Consequently, the assessee did not get an effective opportunity to present his case. In our considered opinion, in the interest of justice and fair play, the assessee deserves one more opportunity. Accordingly, the matter is restored to the file of the Ld.

CIT(A) with a direction to re-examine the issue afresh on merits, after affording a reasonable opportunity of being heard to the assessee, including consideration of the request for video conferencing, if made. The assessee is also directed to comply with all notices issued by the CIT(A) and to furnish necessary supporting documents to substantiate his claim. In case of non-compliance, the CIT(A) shall be at liberty to pass an order in accordance with law on the basis of material available on record.

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

Kolkata, the 9th January, 2026.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 09.01.2026.

RS

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches