

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

**Before Shri Laxmi Prasad Sahu, Accountant Member
and Shri Sonjoy Sarma, Judicial Member**

I.T.A. No.477/Pat/2025
Assessment Year: 2018-19

Navyug Nirman Shaikshanik Sansthan.Appellant

Guru Kripa, Shiv Raj Yadav Path,
Mohanpur, Punaichak, PO- L B S Nagar,
Patna, Bihar- 800023.

[PAN: AAEFN5170A]

vs.

DCIT, CC-1, Patna..... Respondent

Appearances by:

Shri Vishal Kr. Adv. appeared on behalf of the appellant.

Shri Manab Advak, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : January 13, 2026

Date of pronouncing the order : January 15, 2026

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal filed by the assessee is directed against the order dated 29.08.2025 passed by the CIT(A)-3, Patna u/s 250 of the Income Tax Act, 1961 (the 'Act') for the assessment year 2018-19.

2. Brief facts of the case are that the assessee is a firm and had not filed its return of income for the assessment year 2018-19. An information was received by the Assessing Officer that the assessee has deposited cash of Rs.1,10,77,405/- in the bank account during the relevant assessment year. As there was reason to believe that the amount of Rs. 1,10,77,405/- was escaped assessment, the case of the

assessee was reopened u/s 147 of Income Tax Act, 1961, after getting prior approval of competent authorities. Accordingly, a notice u/s 148 of Income Tax Act, 1961 was issued dated 30-03-2022 but the assessee did not comply with the said notice and did not file any return of income in response to said notice. The Assessing Officer treated the cash deposits as unexplained money u/s 69A of the Act and added the same to the total income of the assessee.

3. Aggrieved by the assessment order, the assessee preferred an appeal before the Ld. CIT(A). However, the appeal was decided against the assessee due to alleged non-compliance and the CIT(A) passed the order ex parte without adjudicating the issues on merits.

4. Not satisfied with the order of the CIT(A), the assessee is now in appeal before the Tribunal, contending that the order passed by the CIT(A) is bad in law and liable to be set aside and the ld. AR prayed before the Bench that in the interest of justice and fair play, the issues raised in the appeal require re-adjudication.

5. After hearing the rival submissions and on perusal of the materials available on record, we find that the order passed by the CIT(A) is an ex parte order passed without adjudicating on merits and without providing adequate opportunity of being heard to the assessee. In our considered opinion, the ends of justice would be met if the entire matter is restored to the file of the CIT(A) for fresh adjudication on merits, after affording a reasonable opportunity of being heard to the assessee. The assessee is also directed to cooperate fully and furnish all necessary supporting documents to substantiate its claims. In case the assessee fails to comply, the Ld. CIT(A) shall be at liberty to pass an order in accordance with law on the basis of material available on

record. Accordingly, the appeal of the assessee is allowed for statistical purposes.

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

Kolkata, the 15th January, 2026.

Sd/-
[Laxmi Prasad Sahu]
लेखा सदस्य/Accountant Member

Sd/-
[Sonjoy Sarma]
न्यायिक सदस्य/Judicial Member

Dated: 15.01.2026.

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