

**INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "DB": AGRA
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 411/AGR/2025
(Assessment Year: 2018-19)**

ITO, Ward-2(1)(5), Orai	Vs.	Viplav Singh, 2806, Churkhi Road Orai (Jalaun), UP
(Appellant)		(Respondent)
		PAN: FHXPS6177R

Assessee by :	None
	Shri Sukesh Kumar Jain, CIT DR
Revenue by:	
Date of Hearing	22/01/2026
Date of pronouncement	22/01/2026

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 411/AGR/2025 for AY 2018-19, arises out of the order of the National Faceless Appeal Centre, Delhi [hereinafter referred to as 'Id. CIT(A)', in short] dated 23.06.2025 for AY 2018-19 against the order of assessment passed u/s 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 27.04.2023 by the Id Assessing Officer, NFAC, Delhi (hereinafter referred to as 'Id. AO').
2. None appeared on behalf of the assessee. As directed by the Bench on previous occasion, the Id DR placed on record the report of having served the notice on the assessee. From the said report, we find that the assessee had duly received the notice. Despite that, no one was present on behalf of the assessee. Hence we proceed to dispose of this appeal on hearing the Id DR and based on materials available on record.

3. The only issue to be decided in this appeal is as to whether the Id CITA was justified in deleting the addition made in the sum of Rs 3,27,09,800/- on account of unexplained credits in the bank account in the facts and circumstances of the instant case.

4. We have heard the Id DR and perused the materials available on record. The assessee has not filed his return of income for AY 2018-19. The Id Assessing Officer got information that there was huge cash withdrawals made by the assessee from the bank to the tune of Rs. 3,27,09,800/- apart from additional information that assessee was in receipt of some commission/ brokerage income from M/s. Vision India Software Exports Ltd of Rs. 1,57,999/-. Accordingly, the Id Assessing Officer sought to reopen the assessment u/s 147 of the Act vide issuance of notice u/s 148 of the Act on 25.03.2022. In response to the said notice no return of income was filed by the assessee. There was no compliance made by the assessee to the various notices issued during the course of reassessment proceedings which led to framing of assessment u/s 144 r.w.s. 147 r.w.s. 144B of the Act on 02.03.2023 adding the entire credits in the bank account as unexplained in the sum of Rs. 3,27,09,800/- Further, commission/ brokerage income received by the assessee of Rs. 1,57,999/- was also added in the reassessment.

5. Before the Id CIT(Appeals) the assessee filed detailed submission stating that he has a small franchise of Regional Rural Bank during the year and that the deposit in the bank account represent amounts received by him from various customers of bank and withdrawals thereon are amounts paid to the bank. The assessee submitted that he holds the receipt amounts from customers of the bank as bailee of bank and transfer the said amounts to the bank. The assessee would be entitled only for commission on this transaction which would be his income. These submissions were accepted as sacrosanct by the Id CIT(Appeals) without referring the matter to the Id Assessing Officer by

seeking for a remand report. The Id Assessing Officer was not provided any opportunity to examine the contentions of the assessee and all the evidences furnished by the assessee were filed for the first time before the Id CIT(A). Before us the Id DR vehemently argued that there was a huge violation of provisions of Rule 46A of the Income Tax Rules wherein the Id Assessing Officer was not provided any opportunity to examine the additional evidences furnished by the assessee before the Id CIT(Appeals) for the first time and the assessment was framed ex parte due to non filing of details and complete non cooperation from the side of the assessee. Hence, he prayed for setting aside all this appeal to the file of the Id Assessing Officer.

6. Considering the aforesaid contentions, we hold that the Id Assessing Officer should be given adequate opportunity to examine the evidences filed by the assessee in support of this contentions. Hence, we deem it fit and appropriate to restore this appeal to the file of the Id Assessing Officer for de novo adjudication in accordance with law. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 22/01/2026.

-Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 22/01/2026
A K Keot

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1. Applicant
2. Respondent
3. CIT

4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi