

**INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH "SMC": AGRA  
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 524/AGR/2025  
(Assessment Year: 2017-18)**

Yogendra Singh, Nekpur Kalan Fatehgarh, Farrukhabad, UP	Vs.	Income Tax Officer, Ward-4(2)(1), Farrukhabad
(Appellant)		(Respondent)
<b>PAN: EQRPS5224K</b>		

Assessee by :	Shri Rajendra Sharma, Adv Shri Manuj Sharma, Adv
Revenue by:	Shri Anil Kumar, Sr. DR
Date of Hearing	21/01/2026
Date of pronouncement	21/01/2026

**ORDER**

1. The appeal in ITA No. 524/AGR/2025 for AY 2017-18, arises out of the order of the National Faceless Appeal Centre, Delhi [hereinafter referred to as 'Id. CIT(A)', in short] dated 17.06.2025 against the order of assessment passed u/s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 08.11.2019 by the Assessing Officer, ITO, Ward-4(2)(2), Farrukhabad (hereinafter referred to as 'Id. AO').

2. At the outset, I find that there is a delay in filing of this appeal by the assessee by 76 days. Considering the reason adduced in the condonation petition, I find that the assessee was prevented from sufficient cause in not filing the appeal in time. Hence in the interest of substantial justice, I am inclined to condone the delay in filing of appeal and admit the appeal of the assessee for adjudication.

3. The only effective issue to be decided in this appeal is as to whether the Id NFAC was justified in confirming the addition made in the sum of Rs 9,97,000/- on account of unexplained credits in the bank account in the facts and circumstances of the instant case.

4. I have heard the rival submissions and perused the materials available on record. The assessee, residing in rural area, derives income from agriculture, earned out of cultivation of the agricultural lands of his father. The assessee's father was owning 60 bighas of agricultural land. The assessee, along with his three brothers, were undertaking the cultivation of the lands belonging to the father, from where they earned agricultural income, which were equally divided between them. During the year under consideration, pursuant to the announcement of demonetization by the Government of India, the cash available with the assessee in the sum of Rs. 11,97,000 in demonetized currency was deposited by the assessee in his bank account maintained with Bank of India. The Learned AO, on receipt of information in respect of deposit in the assessee's bank account, had issued the notice requiring the assessee to explain the nature and source of such deposit. It was submitted that the notice so issued was not served upon the assessee. Pursuant to the non-compliance of the notice, the Learned AO was compelled to proceed to pass an ex parte order under section 144 of the Act by making an addition of Rs. 11,97,000 as unexplained money under section 69A of the Act by treating the deposits in the bank account as unexplained. The assessee preferred an appeal before the Learned NFAC, which gave relief to the assessee to the extent of Rs. 2 lakhs and sustained the remaining addition of Rs. 9,97,000.

5. Admittedly, the assessee is not maintaining any books of accounts. The assessee is not engaged in doing any business activity. It is

not in dispute that the only source of income derived by the assessee is income from agriculture. The assessee was cultivating agricultural produce in 60 bighas of agricultural lands owned by his father. The cultivation of agricultural produce was carried out by the assessee along with his three brothers. The assessee had filed an affidavit from his father, wherein the father had affirmed the fact of owning 60 bighas of agricultural land and the fact of those lands being used for agricultural operations by way of cultivation by his four sons and also the fact that the agricultural income so derived is being divided by his four sons. The assessee also filed a confirmatory letter of Gram Pradhan, confirming the facts and also confirming the fact that approximately Rs 30 to 40 lakhs were earned out of agricultural income from the said lands. These evidences are filed in the form of additional evidences under Rule 29 of the ITAT rules by the assessee before me. These additional evidences could not be filed by the assessee before the lower authorities as it was pleaded that no notice of hearing were being made aware to the assessee as he being an agriculturist. I find that the additional evidences filed by the assessee are enclosed in pages 6 to 17 of the paper book and they go to the root of the matter and would be relevant and crucial for adjudication of the issue in dispute before us. Hence, I deem it fit and appropriate in the interest of justice and fair play to admit those additional evidences and restore the entire appeal to the file of Learned AO for de novo adjudication in accordance with law and in the light of additional evidences placed on record. The assessee is also given liberty to furnish further evidences, if any, in support of his contentions. With these observations, the grounds raised by the assessee are allowed for statistical purposes by restoring to the file of Learned AO.

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

Order pronounced in the open court on 21/01/2026.

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 03/02/2026  
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi