

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

**ITA No. 490/AGR/2025  
(Assessment Year: 2013-14)**

Bikesh Kumar, Nagla Bhoop Nasirpur, Shikhabad Firozabad, Firozabad	Vs.	Income Tax Officer, Ward-2(2)(1), Firozabad
(Appellant)		(Respondent)
<b>PAN: BGLPK0327A</b>		

Assessee by :	Shri Rajendra Sharma, Adv Shri Manuj Sharma, Adv
Revenue by:	Shri Anil Kumar, Sr. DR
Date of Hearing	23/01/2026
Date of pronouncement	03/02/2026

**ORDER**

1. The appeal in ITA No. 490/AGR/2025 for AY 2013-14, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. CIT(A)', in short] dated 26.08.2025 against the order of assessment passed u/s 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 21.03.2022 by the Assessing Officer, NFAC, Delhi (hereinafter referred to as 'Id. AO').

2. The assessee has raised the following grounds before me:-

*"1. That the order passed U/s 250 by NFAC dt. 26.08.2025 is not in 1 accordance with the provisions of section 250(6) of Income tax Act, order passed is liable to be set aside.*

*2. That while passing the order u/s 250, the NFAC has completely ignored that the addition made, invoking the provisions of section 69A of Income tax Act, are not applicable in the case of 2 assessee, no*

*decision over the ground, specifically taken, (applicable provisions of section 69A) are given, in absence of specific finding, given by appellate authority below, the order passed u/s 250 is bad in law, liable to be set aside.*

*3. That while passing the order, dismissing the appeal, the NFAC has completely ignored and has not given their decision over the 3 specific ground taken, (invoking the provisions of section 147), without giving of decision on the grounds specifically taken, order passed by. NFAC is bad in law, liable to be set aside.*

*4. That no addition is liable to be made, addition made, sustained by NFAC is highly unjustified, sustained without taking into 4 consideration, the replies, explanation filed before them, no addition is liable to be made, addition made by the AO, sustained by NFAC is liable to be deleted.*

*5. The appellate order dt. 26.08.25, passed u/s 250 is bad in law, liable to be set aside.”*

3. I have heard the rival submissions and perused the materials available on record. The assessee is engaged in the business of selling potatoes to persons outside Agra for which the buyers were sending the sales consideration by depositing the money in the bank account of the assessee. The assessee withdraws cash from the said bank account for making payments for purchase of potatoes. This business has been carried out by the assessee for so many years. The return of income for the assessment year 2013-14 was filed by the assessee on 31-03-2014 declaring total income of Rs. 2,49,110. As per the information received from DDIT Investigation Unit- 1, Agra on Insight Portal, the Learned AO noted that assessee deposited cash of Rs. 26,92,000/- in his savings bank account maintained with HDFC bank. Notice under section 133(6) of the Act was issued to the assessee seeking information about the source of such cash deposit which was not complied with by the assessee. Accordingly, the Learned AO concluded that the income shown in the return is not commensurate with the cash deposits made in the bank

account and accordingly the differential amount represent income escaping assessment for which the assessment was sought to be reopened vide issuance of notice under section 148 of the Act on 31-03-2021. No return of income was furnished by the assessee in response to notice under section 148 of the Act. Later, the notice under section 142(1) of the Act dated 11-11-2021 was issued to the assessee which was not complied. Further notices under section 142(1) of the Act were issued on 14-12-2021, 2-2-2022 followed by final showcause notice dated 10-2-2022 for completion of assessment ex parte. Even for this, there was no response from the side of the assessee. This non-cooperative attitude of the assessee forced the Learned AO to complete the reassessment under section 147 r.w.s 144 r.w.s 144B of the Act on 21-3-2022 by adding the differential sum of cash deposits and income returned by the assessee in the total sum Rs 24,18,701 as unexplained money under section 69-A of the Act.

4. The assessee gave ground wise submissions before the Learned NFAC which are reproduced in the appellate order itself. But the Learned NFAC simply ignored the same and dismissed the appeal of the assessee without giving its independent findings on merits. Before me, the assessee had furnished the additional evidences in the form of purchase bills for potato which are enclosed in pages 7 to 19 of the Paper Book. These additional evidences are crucial for adjudication of the issue in dispute before me and hence the same are hereby admitted. The copy of bank statements and Income tax returns of assessment years 2012-13 to 2014-15 were filed before me at my behest. I find that these evidences require factual verification by the Learned AO and hence in the interest of justice and fair play, I deem it fit and appropriate to restore the entire appeal to the file of the Learned AO for denovo adjudication in accordance with law.

Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is given liberty to furnish fresh evidences, if any, in support of his contentions. With these observations, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 03/02/2026.

-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