

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.512/Pat/2025
(Assessment Year 2015-16)**

Tarique Akhlaque.....Appellant

C/o Ahsan Khan, Flat No.6,
Dashrath Bhawan, Rajeev Nagar,
Jama Masjid Road, Munshipuliya,
Indira Nagar, Lucknow, Uttar Pradesh-226016..
[PAN: AVXPA1802A]

vs.

ITO, Ward-3(4), Sasaram..... Respondent

Appearances by:

None appeared on behalf of the appellant.

Shri Manab Adak, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 27, 2026

Date of pronouncing the order : January 28, 2026

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal filed by the assessee is directed against the order dated 29.09.2025 of the NFAC, Delhi (hereinafter referred to as the “CIT(A)”) passed u/s 250 of the Income-tax Act, 1961 (hereinafter referred to as “the Act”) for the assessment year 2015–16.

2. Brief facts of the case of the assessee is an individual and filed his return of Income declaring gross total income of Rs. 4,07,997/-. The case was selected under CASS for limited scrutiny. Consequently,

notices u/s 143(2) & u/s 142(1) were issued. However, no compliance was made by the assessee. Therefore, the Assessing Officer completed the assessment u/s 144 of the Act treating the cash deposit of Rs. 21,42,000/- as income from undisclosed sources.

3. Aggrieved by the said order, the assessee preferred appeal before the ld. CIT(A) but failed to succeed as the appeal of the assessee was dismissed by the ld. CIT(A) as barred by limitation of 2305 days in filing the appeal.

4. Dissatisfied with the above order, the assessee has filed the present appeals before this Tribunal. At the time of hearing, the assessee did not turn up before this Bench although Registry has issued notices to the assessee. As no one turned up at the time of hearing, we cannot keep this appeal pending for inordinate period, therefore, we heard the matters with the assistance of the ld. DR.

5. The ld. DR supported the impugned order.

6. We, after hearing the ld. DR and perusing the materials available on record, find that the assessee submitted documents to prove his claim but the ld. CIT(A) solely dismissed the appeal of the assessee on the ground of such delay while the assessee contends that there was no such delay. We, in the interests of natural justice, deem it necessary to restore the appeal to the file of the ld. CIT(A) for fresh consideration after affording opportunity to the assessee of hearing and the ld. CIT(A) will pass a reasoned order after considering the documents submitted by the assessee. The assessee is directed to fully cooperate in the remand proceedings.

7. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 28th January, 2026.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 28.01.2026.

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