

**आयकर अपीलीय अधिकरण, रायपुर न्यायपीठ, रायपुर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL RAIPUR BENCH, RAIPUR**  
श्री पार्थ सारथी चौधरी, न्यायिक सदस्य एवं श्री अवधेश कुमार मिश्र, लेखा सदस्य के समक्ष  
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JM &  
SHRI AVDHESH KUMAR MISHRA, AM

**आयकर अपील सं. / ITA No: 633/RPR/2025**  
(निर्धारण वर्ष Assessment Year: 2018-19)

Aftab Siddique, Near Sunni Maszid, Nayapara, Tatyapara, Raipur,	Vs	Deputy Commissioner of Income Tax, Circle-1(1), Aaykar Bhawan, Civil Lines, Raipur
<b>PAN: AJGPS3624K</b>		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	None (Petition filed)
राजस्व की ओर से / Revenue by	:	Dr. Priyanka Patel, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	05/02/2026
घोषणा की तारीख / Date of Pronouncement	:	09/02/2026

**आदेश / ORDER**

**Per Avdhesh Kumar Mishra, AM:**

This appeal for Assessment Year ('AY') 2018-19 filed by the assessee is directed against the order dated 11.08.2025 of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ['CIT(A)'] passed under section 250 of the Income Tax Act, 1961 ('Act').

2. The appellant assessee has raised following grounds of appeal: -

"1. Ld. CIT(A) erred in dismissing appeal without considering adjournment application filed by appellant. Resultantly, the order passed by the Ld. CIT(A) is illegal and unsustainable.

2. *Ld. CIT(A) erred in confirming addition of Rs. 4,58,99,715/- made by AO on account of cash credit treating it to be unexplained invoking sec. 68. The addition made by AO and confirmed by Ld. CIT(A) is illegal, arbitrary and not justified.*
  3. *Without prejudice to ground no. 2, the addition made by the AO and confirmed by CIT(A) is illegal inasmuch as provisions of sec. 68 is not applicable in the facts of the case.*
  4. *The assessment order passed by the AO is illegal inasmuch as notice u/s 148 issued by AO is invalid and illegal. The assessment order is liable to be quashed. Ld. CIT(A) erred in confirming addition based on illegal assessment order.*
  5. *Initiation of reassessment proceedings Nil and consequent reassessment order passed is illegal without jurisdiction, ab initio void. The reassessment order is liable to be quashed. Ld. CIT(A) erred in confirming addition based on illegal assessment order.*
  6. *The assessment order passed by the AO is without jurisdiction and is contrary to law inasmuch as jurisdiction for passing the reassessment order vested with Faceless Assessing Officer (FAO) whereas it was passed by JAO. Ld. CIT(A) erred in confirming addition based on illegal assessment order.*
  7. *The assessment order passed by AO is without jurisdiction, contrary to law inasmuch as the AO passing the assessment order did not acquire jurisdiction as no order u/s 127 was passed for transfer of case from Central Circle, Raipur to ACIT-1(1), Raipur. Reassessment order is liable to be quashed. Ld. CIT(A) erred in confirming addition based on illegal assessment order."*
  8. *The appellant reserves the right to add, amend or alter any ground/s of appeal."*
3. The relevant facts giving rise to this appeal are that the assessee filed his Income Tax Return ('ITR') on 30.03.2019 declaring income of Rs.16,38,150/-.

Later, the Ld. Assessing Officer ('AO') re-opened the case on the reasoning that the credit in the assessee's bank account aggregating to Rs.4,58,99,715/- was not commensurate with the ITR and thus, the same had escaped assessment. The consequential re-opened assessment was completed by taxing the sum of Rs.4,58,99,715/- as un-explained credit chargeable to tax under section 68 of the Act. Aggrieved, the assessee filed appeal before the Ld. CIT(A), who dismissed the appeal due to non-prosecution as under: -

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**6.1 Further, no proof of payment of appeal fee/ challan was provided by the appellant.**

**6.2** The same can be verified from the screen shot of ITBA portal which is enclosed for reference as below:

S.No	Category	Description	Upload File	Download File	Uploaded By(Designation)	Date Of Upload
1	Form 35 v	FORM35_ATTACHMENT_2_ORDER_2023 23.pdf	No Attachment	Form35Attach 231763424.zip		26/04/2023
2	Form 35 v	FORM35_ATTACHMENT_3_demand.pdf	No Attachment	Form35Attach 231763421.zip		26/04/2023
3	Form 35 v	FORM35	No Attachment	pdf_120022110220143_FOR M35.pdf		23/04/2023

**6.3** It is pertinent that in order to decide this appeal in timely manner several notices/communications through ITBA portal were sent to the appellant, viz. communications dated 05.05.2025, 04.06.2025, 28.07.2025 and 05.08.2025.

S. No	Date of issue of notices/emails	Date of compliance	Remarks
1.	05.05.2025	20.05.2025	No response
2.	04.06.2025	19.06.2025	No response (Adjournment)
3.	28.07.2025	31.07.2025	No response (Adjournment)
4.	05.08.2025	08.08.2025	No response ( Adjournment)

**6.4** It is important to note that the appellant has not provided any details throughout the appellate proceedings. From the details available on record, it is noticed that the appellant consistently failed to effectively pursue its appeal, demonstrating a lack of interest and diligence. **The appellant has only sought adjournments. Before the appellate authority, the appellant has failed to provide copy of ITR, computation sheet, audited books of accounts, submissions made before the AO, property purchase and sale documents/details, bank statements etc. Further, the appellant has not provided any rebuttal of AO's reason for addition and finding given in the**



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**assessment order. No reconciliation with bank statements, documentary proof of credit received in bank accounts, details and confirmation from party etc were provided.**In this regard, reliance is placed on the time-honored legal maxim "*Vigilantibus non dormientibus jura subveniunt*", which translates to "*the law assists those who are vigilant, not those who sleep on their rights.*" This principle serves as a cornerstone of jurisprudence, emphasizing that legal remedies are available to those who actively assert and protect their rights, not to those who remain passive or negligent. Given the above, it is reasonably inferred that the appellant has failed to exercise due diligence and lacks any cogent reasoning or substantive. There is non-compliance on part of the appellant, whether through non submission of complete documentation or lack of substantial rebuttal of AO's order. In the case of CIT Vs. B.N. Bhattachargee and another, reported in 118 ITR, wherein their Lordships have held that:

*"The appeal does not mean merely filing of the appeal but effectively pursuing it."*

**6.5** On merit of the case it is observed that the AO made an addition of Rs.4,58,99,715/- to the total income of the appellant for the Assessment Year 2018-19. The addition was based on the analysis of bank account transactions, which revealed large credits not originally disclosed in the return of income. The appellant explained that an amount of Rs.13.35 crore was received from one Md. Idrish as advance against a proposed sale of land, and Rs.8.76 crore was paid back to Md. Idrish towards the purchase of property from him. However, the AO, after examining the registered sale deed dated 10-03-2017 (pertaining to the property purchased from Md. Idrish) and the unregistered agreement dated 10-06-2017 (pertaining to the property proposed to be sold to Md. Idrish), concluded that the payments made by the appellant towards the property purchase began only after he started receiving the so-called "advance" from Md. Idrish. The AO held that no prudent person would sell a property of such high value without receiving consideration at the time of registration. Thus, he rejected the appellant 's explanation and treated the amount of Rs.4,58,99,715/- as unexplained cash credit under section 68. Consequently, the income was reassessed at Rs.4,75,47,870/-, and penalty proceedings under section 270A were initiated for under-reporting of income.

**6.6** In the appellate stage, the appellant failed to provide any new evidence, material, or legal rebuttal to counter the findings of the Assessing Officer. Based on the above facts and analysis, it is evident that the Assessing Officer has made the addition of Rs.4,58,99,715/- under section 68 of the Income-tax Act, 1961, treating the same as unexplained cash credits. The explanation offered by the appellant regarding the receipt of funds from Md. Idrish as



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advance against the proposed sale of land was not supported by any registered sale deed or contemporaneous evidence of such transaction. On the contrary, the AO rightly observed that the registered sale deed for the property purchased from Md. Idrish was executed on 10-03-2017, whereas the payments for this purchase began only after the appellant started receiving large sums from Md. Idrish, starting from 19-06-2017. This sequence of transactions clearly raised doubts about the genuineness and source of funds, leading to the justified inference that the credits were unexplained. Even during the appellate stage, the appellant failed to cooperate or provide any additional evidence or arguments to substantiate his claims or rebut the findings of the AO. In view of the above, the addition made by the AO is upheld. Accordingly, Ground 1 is dismissed.

4. Before us, the assessee was not represented by anyone. Therefore, we heard Dr. Priyanka Patel, Ld. Sr. DR as there was no compliance on the part of the assessee. The Ld. Sr. DR argued the case vehemently and prayed for dismissal of the appeal.

5. We have heard the Ld. Sr. DR at length and have perused the materials available on the record. We have taken note of the fact that the Ld. CIT(A) has not decided the sole ground of appeal raised before him after discussing the issue in detail and his reasons for agreeing with the assessment order though he/she, as per provisions of section 250(6) of the Act, is obliged to dispose of the appeal in writing with well-reasoned order on each point of determination arisen for his consideration. It is evident from the perusal of section 251(1)(a), 251(1)(b) and Explanation of section 251(2) of the Act that the CIT(A) is required to apply his/her mind to all the issues which arise from the impugned order before him/her, whether or not these issues have been raised by the assessee before him/her. On

cumulative consideration of the provisions of section 250(6) of the Act read with sections 250(4), 250(5), 251(1)(a), 251(1)(b) of the Act and Explanation of section 251(2) of the Act, the CIT(A) is not empowered to dismiss the appeal for non-prosecution of appeal and is obliged to dispose of the appeal on merits.

6. We have heard the Ld. Sr. DR and perused the material available on the record. We take note of the fact that the Ld. CIT(A) has decided the case *ex-parte* and not on the merits. Considering the facts in entirety and without offering any comment on merit of the case, we deem it fit to set aside the impugned order and remit the matter back to the file of the Ld. CIT(A) for deciding the case afresh/denovo, in accordance with the law, after providing adequate opportunity of being heard to the appellant assessee. Ordered accordingly. The appellant assessee, no doubt, shall cooperate in remitted appellate proceedings.

7. In the result, this appeal of assessee is **allowed for statistical purposes**.

Order pronounced in the open court on 09/02/2026.

Sd/-  
(PARTHA SARATHI CHAUDHURY)  
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-  
(AVDHESH KUMAR MISHRA)  
लेखा सदस्य / ACCOUNTANT MEMBER

रायपुर / Raipur; दिनांक Dated 09/02/2026  
HKS, PS

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to:**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. The Pr. CIT, Raipur (C.G.)

4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,  
रायपुर/ DR, ITAT, Raipur
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,  
//True copy//

**(Senior Private Secretary)**  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur