

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR “SMC” BENCH : NAGPUR
(through virtual)
BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER

I.T.A.No.614/NAG/2025
(Assessment Year : 2018-2019)

Rajesh Agrawal, 103, Birla Ram Mandir Road, Maa Ambe Apartment, Satav Chowk, Akola, Maharashtra PAN : ADMPA 4806 H (Appellant)	vs.	ITO, Ward-1(1), Akola (Respondent)
---	-----	---

For Assessee :	None
For Revenue :	Shri Surjit Kumar Saha, Sr.DR

Date of Hearing :	03.02.2026
Date of Pronouncement :	10.02.2026

ORDER

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [“CIT(A)”], dated 11/09/2025 passed u/s. 250 of the Income Tax Act, 1961 (for short, 'the Act') which is arising out of assessment order dated 19.03.2024 passed u/s. 147 r.w.s. 144B of the Act for the Assessment Year 2018-19 (A.Y.)

2. When the case called for, none appeared on behalf of the assessee. I, therefore, proceed to adjudicate the appeal *ex parte qua* assessee with the assistance of Ld. Departmental Representative (DR) and the documents available on record.

On perusal of the impugned order indicates that due to non-compliance by the assessee on four occasions, Ld.CIT(A) has dismissed the assessee's appeal in *limine* without dealing with merits of the case. Even though, assessee has raised as many as 11 grounds of appeal, but since there is no finding of the Ld.CIT(A) on the issues raised by the assessee.

3. Ld. DR has no objection if the issues raised in the instant appeal are remitted back to the file of Ld.CIT(A) for necessary adjudication.

4. I have heard Ld.DR and perused the records placed before me. I observe that assessee is an individual and assessment proceedings u/s. 147 r.w.s. 144B of the Act have been carried out for A.Y. 2018-19 and against returned income of ₹3,78,420/-, Ld.AO has made the addition for unexplained investment at ₹ 27,23,167/- and assessed the income at ₹31,01,587/-. Before the Ld.CIT(A) assessee has raised the grounds on merits, but then due to non-compliance on four occasions on the dates mentioned at page No. 4 of the impugned order, the assessee's appeal has been dismissed by the Ld.CIT(A) in *limine* placing reliance on the judgment of Hon'ble Apex Court in the case of *CIT vs. B.N. Bhattacharjee & Ors.* [1979] 10 CTR 354 (SC). In the appeal filed before this Tribunal, assessee along with merits of the case has also

raised legal issues challenging the validity of notice u/s. 148 as well as validity of re-assessment proceedings.

5. However, considering the fact that these legal issues have been raised for the first time before this Tribunal and also since these were not raised before the Ld.CIT(A), I deem it appropriate to restore all the issues raised in the instant appeal to the file of Ld.CIT(A) for necessary adjudication and decide in accordance with law as contemplated u/s. 250(6) of the Act. Needless to mention that Ld.CIT(A) shall afford reasonable opportunity of hearing to the assessee and shall pass a speaking order. Assessee is also directed to remain vigilant and not to take adjournments unless otherwise required for reasonable cause and file all the details called for by the Ld.CIT(A). Thus, impugned order is hereby set aside and effective grounds of appeals raised by the assessee are allowed for statistical purposes

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

Order pronounced in the open Court on 10.02.2026

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Dated : 10th February, 2026

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr.CIT, Nagpur concerned.
4.	D.R. ITAT, SMC Bench, Nagpur.
5.	Guard File.

//True Copy //

By Order

Senior Private Secretary
ITAT, Nagpur