

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA (SMC) BENCH, AGRA**

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No. 552/Agr/2025  
Assessment Year: 2020-21**

Mandir Lodi Mata Narwar Karera Shivpuri, Madhya Pradesh	<b>Vs.</b>	Income Tax Officer, Ashok Nagar
<b>PAN : AAETM2888E</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Naveen Gargh, Adv.
Department by	Shri Anil Kumar, Sr. DR

Date of hearing	19.02.2026
Date of pronouncement	19.02.2026

**ORDER**

The assessee has filed this appeal against the order of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 25.09.2025 for the Assessment Year 2020-21.

2. Brief facts of the case are the Assessing Officer received information through inside portal in accordance with the risk management, it was noticed that assessee received interest from Madhyanchal Gramin Bank and State Bank of India of Rs. 8,68,293/-, this information is extracted from TDS statement. On further inquiry, from the banks, it was noticed that assessee had total cash deposit of Rs. 2300540/- and other deposit of Rs. 2166247/-. In absence of return of income, proceedings u/s 148A was initiated and accordingly, the entire credit of Rs. 44,66,787/- treated as

income chargeable to tax escaped assessment within the meaning of section 147 of the Act. Accordingly, notice u/s 148 of the Act was issued. In response to various notices issued to the assessee, partial response was made by the assessee the relevant details are reproduced at page 3 of the assessment order. After considering details submissions of assessee on various issues raised during the assessment proceedings, the Assessing Officer rebutted the issues raised by the assessee and accordingly sustained the addition u/s 69A r.w.s 115BBE of the Act.

3. Aggrieved with the above order, assessee preferred an appeal before NFAC, Delhi and raised several grounds of appeal. During appellate proceedings Id. CIT(A) issues several hearing notices for which no compliance nor adjournment were sought. The Id. CIT(A) dismissed the appeal preferred by the assessee and sustained the addition made by the AO. Aggrieved, the assessee is in appeal before me.

4. Aggrieved, assessee is in appeal before ITAT. At the time of hearing, Id. AR submitted that proper opportunity was not granted to the assessee and the assessee was unaware of the new technology with regard to faceless proceedings etc. He prayed that the issue may be remitted back to lower authorities.

5. On the other hand, Id. DR submitted that several opportunities was granted to the assessee but assessee failed to utilize the same. He relied on the details findings of Assessing Officer.

6. Considered the rival submissions and material placed on record. I observe that the case of the assessee was reopened on the basis of TDS deducted by the banks. Assessee is a charitable and religious institution, they may not have filed the return of income due to no taxable income. The Assessing Officer had made total cash deposits and other deposits as undisclosed money. Since the assessee has not filed proper details before Id. CIT(A), in my view assessee should be given one more opportunity of being heard for sake of overall justice. Therefore, this matter is remitted to the file of Id. CIT(A) to adjudicate afresh after giving proper opportunities of being heard to the assessee. At the same time, the assessee has directed to comply with the notices and submit the relevant information without taking unnecessary adjournments.

7. In the result, appeal filed by the assessee is allowed for statistical purposes.

***Order pronounced in the open court on 19.02.2026***

**Sd/-  
(S. RIFAUH RAHMAN)  
ACCOUNTANT MEMBER**

**Dated: 20.02.2026**

\*Ganesh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra