

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

BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER

**ITA No. 499/Agr/2025
Assessment Year: 2012-13**

Ravendra Singh 28, Tota Ka Taal Loha Mandi, Uttar Pradesh	Vs.	ACIT, Circle 1(2)(1), Agra
PAN : ABYPS5329K		
(Appellant)		(Respondent)

Assessee by	Shri Shashank Agarwal, Adv.
Department by	Shri Anil Kumar, Sr. DR

Date of hearing	16.02.2026
Date of pronouncement	16.02.2026

ORDER

The assessee has filed this appeal against the order of the learned Commissioner of Income-tax (Appeals)-2, Mumbai dated 04.09.2025 for the Assessment Year 2012-13.

2. At the time of hearing, it is brought to our notice that based on the AIR information the assessee has made investments in mutual fund of Rs. 79,21,646/-. The notices u/s 148 of the Act was issued and served on the assessee after recording reasons and obtained proper approval from competent authority. In compliance to the notice, assessee filed his return of income on 07.05.2019 declared income of Rs. 30,92,800/-. Subsequently, notice u/s 143(2) and 142(1) of the Act were issued and

served on the assessee. In response, the assessee filed his written submissions through online portal. The assessee is a medical professional having specialization in the field of psychology & showed his income from the head profession and income from other sources. In response, the assessee has submitted a detailed submissions vide letter dated 25.12.2019. In the submissions, the assessee has submitted that the assessee's spouse received gross receipt from her consultation chamber of Rs. 9,64,000/- and it seems that the cash deposit of Rs. 8,74,800/- was out of her regular professional receipts. After considering the above submission, not convinced with the submissions made by the assessee. The Assessing Officer proceeded to make the additions of Rs. 8,74,800/-.

3. Accordingly, Id. CIT(Appeals) issued several notice which is reproduced at page 3 of the appellate order. Due to non compliance to various notices, Id. CIT(Appeals) dismissed the appeal preferred by the assessee.

4. Aggrieved, the assessee is in appeal before ITAT, raising following grounds:

1. The learned Commissioner of Income Tax (Appeals)-2, Mumbai erred in law and on facts in confirming the assessment order passed under section 143(3) r.w.s. 147 assessing the total Income at Rs. 39,67,600, which is unjustified and contrary to law.

2. The learned CIT(A) erred in dismissing the appeal ex-parte for alleged non-prosecution without affording proper and reasonable opportunity of hearing.

Although hearing notices may have been sent through the e-filing portal or e-mail, the assessee, a 79-year-old senior citizen and inadvertently missed noticing such communications. The non-appearance was therefore bona fide and not deliberate.

3. The learned CIT(A) erred in summarily dismissing the appeal instead of deciding the same on merits as required under section 250(6) of the Act hence the order is bad in law and liable to be quashed.

4. The learned CIT(A) failed to appreciate that the reassessment proceedings initiated under sections 147 to 151 were invalid and void ab initio as the mandatory pre-conditions were not fulfilled and no valid approval under section 151 was obtained.

5. The learned CIT(A) failed to consider that the Assessing Officer did not furnish the reasons recorded for reopening despite request, thereby vitiating the reassessment.

6. The learned CIT(A) erred in upholding the addition of Rs. 8,74,800 made under section 68 treating the same as unexplained cash deposit in the bank account of the appellant's deceased spouse, Late Smt. Shiva Chauhan (PAN ADFPC07948). The addition is arbitrary and beyond jurisdiction.

7. The learned CIT(A) erred in upholding the levy of interest under sections 234B and 234C which is unjustified and consequential.

8. The appellant craves leave to add, alter, amend, or withdraw any of the above grounds at the time of hearing all grounds are taken without prejudice to one another.

5. At the time of hearing, Id. AR of the assessee submitted that the assessee is an individual aged 79 years old. The assessee filed an appeal before Id. CIT(Appeals) and due to personal reasons, he was not aware various notice issued by the Id. CIT(Appeals). The assessee has not received any notice and prayed that the issue may be remitted back to the file of Id. CIT(Appeals) to adjudicate on merits.

6. The Id. DR has no objection to remit the issue back to the file of Id. CIT(Appeals).

7. Considered the rival submissions and the material placed on record. I observe that after filing the appeal before Id. CIT(Appeals), the assessee failed to comply with the various notices issued. Accordingly, the appeal was dismissed without deciding on the merits of the case. In my considered view, the assessee may be given one more opportunities of being heard for the sake of complete justice. In the result, appeal filed by the assessee is allowed for statistical purposes and direct the Id. CIT(Appeals) adjudicate on merit, after giving proper opportunities of being heard to the assessee. At the same time, I direct the assessee also to appear before Id. CIT(Appeals) without taking unnecessary adjournment.

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

Order pronounced in the open court on 16.02.2026

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

Dated:19.02.2026

*Ganesh Kumar, Sr. PS

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra