



आयकर अपीलीय अधिकरण 'एकल' न्यायपीठ, लखनऊ।
**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "SMC", LUCKNOW**

श्री कुल भारत, उपाध्यक्ष के समक्ष
BEFORE SHRI KUL BHARAT, VICE PRESIDENT

आयकर अपील सं/ ITA No.1006/LKW/2025

निर्धारण वर्ष/ Assessment Year: 2019-20

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| Mahesh Chandra, 19/5, BDA Colony, Budaun Road Kargaina, Bareilly- 243001. | v. | Income Tax Officer-1(1) Bareilly-New 243001. |
| PAN:ANYPC7913M | | |
| अपीलार्थी/(Appellant) | | प्रत्यर्थी/(Respondent) |

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| अपीलार्थी कि और से/Appellant by: | Shri Jitendra Kumar Yadav, Advocate | | |
| प्रत्यर्थी कि और से /Respondent by: | Shri Amit Kumar, CIT- DR | | |
| सुनवाई कि तारीख / Date of hearing: | 03 | 03 | 2026 |
| घोषणा कि तारीख/ Date of pronouncement: | 27 | 03 | 2026 |

ORDER

PER KUL BHARAT, VICE PRESIDENT.:

This appeal, by the assessee, is directed against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC) dated 05.10.2025 pertaining to the assessment year 2019-20. The assessee has raised the following grounds of appeal: -

"1. Because on the facts and in the circumstances of the case, the order of Ld. CIT(Appeals) has been passed in absolute violation of the principles of Natural Justice, without providing adequate opportunity of being heard and therefore deserves to be declared a nullity.

2. Because on the facts and in the circumstances of the case, the order of Ld. CIT(Appeals) has erred in law and on facts in treating the amount of cash withdrawal for agricultural us as unexplained money even when the necessary confirmation were provided by the assessee and accepted by the AO.

3. Because on the facts and in the circumstances of the case, the order of Ld. CIT(Appeals) has erred in law and in facts in confirming an amount of Rs.41,33,300/- u/s 69A without any documentary evidence.

4. Because on the facts and in the circumstances of the case, the order of Ld. CIT(Appeals) has erred in law and in facts in confirming the order of AO, as the Ld. Assessing Officer as passed the order without jurisdiction.

5. The appellant craves for leave to add, modify, amend or delete any other and further grounds of appeal with permission.”

2. Apropos to the grounds of appeal, the Ld. Counsel for the assessee, at the outset, contended that the impugned order has been passed without giving effective opportunity of being heard to the assessee. He, therefore, prayed that the matter may be restored to the file of the Ld. CIT(A) for fresh adjudication.

3. On the other hand, the Ld. Departmental Representative for the Revenue opposed the submissions and contended that the assessee was granted multiple opportunities but failed to avail the same. He further submitted that, in the absence of any supporting evidence, the authorities below were justified in making the impugned addition.

4. Heard the Ld. Representatives of the parties and perused the materials available on records. Undisputedly, there was no representation on behalf of the assessee before the First Appellate Authority. The assessee has taken multiple grounds including the ground of not receiving the notice issued u/s 148 of the Act. Admittedly, the appeal of the assessee has been dismissed by the Ld. CIT(A) without adverting to the grounds raised and deciding the issue on merits. It is well settled that the First Appellate Authority is required to adjudicate on the matter related to the impugned addition made by the Assessing Officer. Under these facts, I deem it fit and proper and to sub-serve the interest of principles of natural justice to set aside the impugned

order and restore the grounds of the appeal to the Ld. CIT(A) for deciding the grounds afresh and by giving clear finding on the grounds raised by the assessee by way of speaking order. Needless to say that the assessee would provide all the information which is relevant and necessary for adjudication of grounds of appeal. Grounds raised in this appeal are allowed for statistical purpose.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 27/03/2026.

Sd/-

[कुल भारत]

[KUL BHARAT]

उपाध्यक्ष/VICE PRESIDENT

DATED: 27/03/2026

Vijay Pal Singh, (Sr. PS)

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR
5. Guard File

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