



**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "SMC", LUCKNOW**

BEFORE SHRI KUL BHARAT, VICE PRESIDENT

ITA No.3/LKW/2026
Assessment Year: 2017-18

Kamran Zubair 112/349-D, Swaroop Nagar, Kanpur-208002.	v.	The Dy. CIT Circle- 1(1)(1) 16/69, Aaykar Bhawan, Civil Lines, Kanpur- 208001.
PAN:AAEPZ7118E		
(Appellant)		(Respondent)

Appellant by:	Written submissions by Sr. Ashish Jaiswal, Advocate		
Respondent by:	Shri Amit Kumar, CIT(DR)		
Date of hearing:	05	03	2026
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), Delhi dated 21.11.2025, pertaining to the assessment year 2017-18. The assessee has raised the following grounds of appeal: -

"1. That the Id. CIT (A) has erred in passing the appellate order ex-parte without considering the submission uploaded in the appellate proceeding at Income Tax Portal.

2. That the Id.CIT (A) has erred in not considering the direction of Hon'ble Income Appellate Tribunal vide ITA No.84/Lkw/2024 dated 23.12.2024 directing the Id.CIT(A) to pass in accordance with law based on material on record.

3. That the Id. CIT (A) has erred in giving any finding on merit on the grounds of appeal against the assessment order.

4. That the Id. CIT (A) has erred in violating the principle of natural justice while passing the appellate order.

5. That the Id. AO has erred in making addition of Rs. 27,50,000/- u/s. 69A of the Income Tax Act, 1961 on the basis of partial rejection of books of account u/s. 145(3) of the Income Tax Act, 1961.

6 That the Id. AO as well as Id. CIT (A) has erred in confirming addition of Rs.27,50,000/- u/s. 69A read with section 115BBE of the Income Tax Act, 1961.

7. That the Id. AO as well as Id. CIT (A) has erred in confirming addition of Rs. 27,50,000/- u/s. 69A of the IT Act, 1961 r.w.s. 115BBE of the IT Act, 1961 leading to double taxation as the cash deposit has already been considered in the return of income.

8. That the Id.CIT (A) has erred in not providing the proper and adequate opportunity of hearing to the appellant.

9. That the order passed by the Id. AO as well as Id. CIT (A) is arbitrary, prejudicial and unlawful without proper appreciation of facts and position of law.

10. That the appellant craves leave to introduce, modify or withdraw any ground of appeal with kind permission of your honour.”

2. The facts in brief are that, in this case, the assessee had filed his return of income on 06.11.2017, declaring total income at Rs.15,26,110/-. Thereafter, the case was taken up for scrutiny and the assessment was framed u/s 143(3) of the Income Tax Act, 1961 (“Act”, for short). Thereby, the Assessing Officer (“AO”, for short) assessed income at Rs.42,76,110/-. Further, he made an addition of Rs.27,50,000/- in respect of cash deposit in the bank account of the assessee u/s 69A of the Act. Aggrieved by this, the assessee preferred appeal before the Ld. CIT(A), who also passed *ex parte* order against the assessee. Now the assessee is in appeal before this Tribunal.

3. Apropos to the grounds of appeal, at the time of hearing, the Ld. Authorized Representative (AR) for the assessee placed reliance on the written submissions. For the sake of clarity, the submissions of the assessee are reproduced as under: -

1. Background of the Appeal

The present appeal arises against the order dated 21.11.2025 passed by the learned Commissioner of Income Tax (Appeals), whereby the appeal of the appellant has been dismissed ex parte without adjudicating the issues raised on merit and consideration of written submission filed on 21.11.2025 in compliance to notice u/s 250 of the Income Tax Act, 1961 dated 06.11.2025 due for compliance on 21.11.2026.

2. Relevant Facts

The Id. CIT(A) issued a notice dated 06.11.2025 fixing the appeal for compliance on 21.11.2025. In compliance with the said notice, the appellant duly uploaded the written submission on 21.11.2025 through the designated portal. The acknowledgement evidencing filing of the written submission on the same date is enclosed for kind consideration of this Hon'ble Tribunal.

However, without considering the written submission so filed, the Id. CIT(A) proceeded to pass the impugned appellate order dated 21.11.2025 dismissing the appeal ex parte. The order neither reflect any notice Issued u/s 250 of the Act dated 06.11.2025 for compliance on 21.11.2025 nor does it reflect any consideration of the written submission filed by the appellant. The Id.CIT(A) has passed the order on the same date of compliance Le. 21.11.2025 concealing the fact of any notice been issued or written submission being filed in compliance to such notice by the appellant in the appellate order passed by him.

3. Violation of Principles of Natural Justice

It is a settled principle of law that no person shall be condemned unheard (*audi alteram partem*). In the present case, though opportunity was formally granted, the written submission filed within time has not been considered. Thus, the opportunity granted was merely illusory and not effective.

4. Statutory Mandate under Section 250(6)

Section 250(6) of the Income-tax Act, 1961 mandates that the order of the CIT(A) shall be in writing and shall state the points for determination, the decision thereon, and the reasons for the decision.

The impugned order falls to satisfy these mandatory requirements as it neither discusses the issues raised nor provides reasoned findings. No proper adjudication on merit has been made.

5. Non-Application of Mind

The impugned order demonstrates clear non-application of mind as it does not refer to or deal with the written submissions filed by the appellant. An order passed without considering material placed on record is arbitrary and unsustainable in law.

6. Prejudice to the Appellant

The appellant has been seriously prejudiced as the grounds of appeal have not been adjudicated on merit. The statutory right of appeal has been rendered meaningless.

7. Prayer

In view of the above facts and circumstances, it is most respectfully prayed that this Hon'ble Tribunal may kindly:

(a) Set aside the Impugned order dated 21.11.2025 passed by the Id. CIT(A);

(b) Restore the matter to the file of the Id. CIT(A) with direction to adjudicate the appeal afresh on merits after considering the written submissions already filed and after granting proper and effective opportunity of being heard;

(c) or Pass such other order as your honour may deemed fit in the interest of justice.”

4. On the other hand, the Ld. Departmental Representative (DR) opposed the submissions and supported the orders of the lower authorities.

5. Heard the Ld. Representatives of the parties and perused the materials available on record. Prima-facie the CIT(A) has passed the order considering the fact that there is no appearance/submissions in spite of providing adequate opportunity of hearing and there was no compliance of notices so issued. Therefore, the Ld. CIT(A) was of the opinion that the assessee is not interested in prosecuting the appeal and dismissed the appeal *ex-parte* confirming the action of the assessing officer. In this case, the Ld.CIT(A) had issued the notices of hearing on various dates i.e. 01.09.2025, 11.09.2025, 12.09.2025 and 23.10.2025, but there was no compliance by the assessee and thus the Ld.CIT(A) came to a conclusion that the assessee is not interested and decided the appeal based on the information available on record. Admittedly, the assessee had raised various grounds of appeal challenging the impugned addition, however, the Ld. CIT(A) did not advert to the contentions raised through grounds of appeal. It is well settled that all the grounds raised by the assessee are required to be considered and adjudicated by the Appellate Authority. Therefore, in the interest of the principles of natural justice one more opportunity is granted to the assessee to substantiate his case with evidences and information. The impugned appellate order dated 21.11.2025 of the Ld. CIT(A) is hereby set aside and the issues in dispute are restored to the file of the Ld. CIT(A) with a direction to pass *denovo* order in accordance with law, after providing reasonable opportunity to the assessee. The

assessee is hereby directed not to seek any adjournment without any medical exigency. Grounds raised in this appeal are allowed for statistical purpose.

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

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

Sd/-
[KUL BHARAT]
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