

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'D' अहमदाबाद।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"D" BENCH, AHMEDABAD

BEFORE DR. BRR KUMAR, VICE PRESIDENT AND  
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER

ITA No.1279/Ahd/2025  
(Assessment Year: 2017-18)

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| Dharmeshkumar Ishwarbhai<br>Patel,<br>Sardar Patel Nagar, Navli,<br>Anand-388355 | Vs | Income Tax Officer,<br>Ward-2,<br>Anand |
| [PAN No.: <b>APYPP9921L</b> ]  |    |   |
| अपीलार्थी/ (Appellant)   |    | प्रत्यर्थी/ (Respondent)                |

|                 |                                |
|-----------------|--------------------------------|
| Appellant by :  | Shri Aseem Thakkar, AR         |
| Respondent by : | Shri Rameshwar P Meena, Sr. DR |

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| सुनवाई की तारीख/ <b>Date of Hearing:</b>       | 16.03.2026 |
| घोषणा की तारीख / <b>Date of Pronouncement:</b> | 24.03.2026 |

**आदेश/O R D E R**

**PER T.R. SENTHIL KUMAR, JUDICIAL MEMBER:**

This appeal is filed by the Assessee as against the ex-parte appellate order dated 05.09.2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (in short "NFAC"), Delhi arising out of ex-parte assessment order passed under Section 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the A.Y. 2017-18.

2. The Registry has noted that there is a delay of 185 days in filing the appeal before the Tribunal.

3. The brief facts of the case is the assessee is an individual has not filed the Return of Income for the A.Y. 2017-18. However, the assessee made cash deposit in his bank account held with Bank of Baroda of Rs. 49,23,120/-. Hence, the assessment was taken for scrutiny and notice u/s. 142(1) issued to the assessee. During the demonetization period the assessee made cash deposit of Rs. 16,13,500/-. The assessee not replied to the notices, which has resulted in passing ex-parte assessment order making addition on the credit entries in his three bank accounts of Rs. 1,61,00,699/-.

4. Aggrieved against the assessment order, assessee filed appeal before CIT(A), who had given five hearing opportunities between 08.01.2021 to 22.08.2024. Since the assessee has not replied to the hearing notices, Ld. CIT(A) confirmed the addition made by the Assessing Officer.

5. Aggrieved against the same the assessee is in appeal before us with the following grounds:

*“1. The learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre,(NFAC) ,Delhi has erred in dismissing the appeal by passing an Ex Parte order without providing reasonable opportunity of being heard to the appellant. Hence the same being against the principles of natural justice and equity requires to be quashed*

*2. The learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre,(NFAC), Delhi has erred in confirming the ex parte Best judgement assessment made by the Assessing Officer without providing reasonable opportunity of being heard to the Appellant. Hence the same being against the principles of natural justice and equity requires to be quashed.*

*3. The learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre,(NFAC) , Delhi has erred in confirming the addition of Rs. 1,61,00,699/- made by the Assessing officer treating the cash deposits as well as all the credit entries in the bank accounts of the appellant as unexplained income u/s.69A of the I. T. Act, 1961.*

4. *The appellant prays that the delay in filing of appeal may kindly be condoned.*

5. *The appellant craves leave add, alter, amend or modify any of the grounds of appeal on or before the date of hearing of appeal.”*

6. Ld. Counsel appearing for the assessee could not explain why the assessee failed to appear before the Assessing Officer as well as before the Ld. CIT(A). However, submitted that the entire credit entries in the bank accounts are added as the income of the assessee, which is legally unsustainable. Therefore, pleaded to give one more opportunity of hearing to the assessee to explain its case with bank account and other details before the A.O.

7. Per contra, Ld. Sr. DR appearing for the Revenue submitted the assessee non-cooperated before the lower authorities, hence, heavy cost may be imposed for setting-aside the matter back to the file of Jurisdictional Assessing Officer.

8. We have heard rival submission and perused the material available on record. Considering the delay in filing the appeal before this Tribunal as well as non-cooperation by the assessee before the lower authorities and in the interest of justice, we deed it fit to set-aside the orders passed by lower authorities by imposing a cost of Rs. 10,000/- payable by the assessee to the Income Tax Department within two weeks of receipt of copy of this order and producing the cost payment challan before the Jurisdictional Assessing Officer (“JAO”) thereby the JAO is directed to give one more opportunity of hearing to the assessee to explain its case with relevant materials and documents.

Needless to say, the assessee should make use of this final opportunity and produce all necessary documents and evidences before the JAO to pass order on merits of the case.

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

**Order pronounced in the Court on 24.03.2026 at Ahmedabad.**

**Sd/-**

**(DR. BRR KUMAR)  
VICE PRESIDENT**

Ahmedabad, dated 24/03/2026

Tanmay, Sr. P.S.

**TRUE COPY**

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , राजकोट/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad