

आयकर अपीलीय अधिकरण
पटना पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
PATNA BENCH AT KOLKATA**

[वर्चुअल कोर्ट]
[Virtual Court]

श्री संजय शर्मा, न्यायिक सदस्य
एवं
श्री राकेश मिश्रा, लेखा सदस्य
के समक्ष
Before

**SHRI SONJOY SARMA, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No.: 114/PAT/2025
Assessment Year: 2013-14**

Neeraj Sinha, HUF	Vs.	ITO, NFAC, Delhi
(Appellant)		(Respondent)
PAN: AAHN5435J		

Appearances:

Assessee represented by : Sh. Manish Sinha, Adv.

Department represented by : Ashwani Kr. Singal, JCIT.

Date of concluding the hearing : 14-October-2025

Date of pronouncing the order : 11-November-2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2013-14 dated 27.01.2024, which has been passed against the assessment order u/s 147 r.w.s. 144 r.w.s. 144B of the Act, dated 15.03.2022.

2. The Registry has informed that the appeal is delayed by 344 days. During the course of the appeal before the Tribunal, the assessee has filed an application along with an affidavit seeking condonation of delay. The reasons mentioned are that the appellant is not computer savvy and does not have knowledge of internet and online filing of response and the notices were received online. It was only in March, 2025 that the assessee came to know about the passing of the order dated 27.01.2024 when the portal was opened and requested that the delay in filing the appeal may be condoned. On going through the petition, we are satisfied that the assessee had sufficient cause for the delay, the delay is condoned and the appeal is admitted for adjudication.

3. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

"1. For that the Ld. AO has erred, and appellate authority confirming the same, in assessing the taxable income of the appellant at Rs. 8,20,830.00 as against the income declared by the appellant of Rs. 2,05,625.00 as rental income and Rs. 6,15,200.00 as agricultural income.

2. For that the Ld. A.O. has erred in issuing notices u/s 148 and initiating proceedings u/s 147 of the Act which is ab initio void and bad in law as there was no reason to belief for income escaped or not brought to tax under the Act.

3. For that the Ld. A.O. has also erred, and the appellate authority in confirming the same, in treating the exempted income, agriculture income as unexplained income taxed the same under provisions of the Act.

4. For that the Ld. A.O. also tried to misinform in his Assessment Order by stating the personal Notices were sent though no notice or notices were ever received by the representatives of the appellant. Moreover, since the Karta of the appellant HUF is not very well versed with computer and its know-how, he seldom operates the computer even during filing of Returns he is very much depended on Consultants and Chartered Accountants for proper filing of the Returns as such serving notices only via digital medium passing order u/s 144 of the Income Tax Act thereafter is very much uncalled for.

5. For that the Ld. A.O erred in not only treating the exempted income as unexplained money of the appellant though the appellant has all the relevant papers and documents to show that he has correctly claimed the income as income from agriculture but also initiating proceedings u/s 147/148 of the Income Tax Act, 1961 though there was no proper reason for doing so.

6. For that other grounds, if any, shall be urged at the time of hearing of the appeal.”

4. Brief facts of the case are that the assessee is an HUF and had filed the original return of income showing the total income of ₹2,05,630/- and agricultural income of ₹6,15,000/-, which was claimed as exempt. Subsequently, the case was reopened by issue of notice u/s 148 of the Act as the assessee was alleged to have claimed bogus agricultural income which otherwise was income from undisclosed sources and, therefore, was required to be added back to the income of the assessee for the year under consideration. The Assessing Officer (hereinafter referred to as Ld. 'AO') provided adequate opportunities to the assessee through issuance of statutory notices but the assessee failed to submit the complete documentary evidence to prove the genuineness of the agriculture income which had been claimed as exempt. Since the notice issued under section 142(1) of the Act was not complied with, therefore, the total income was assessed at ₹8,20,830/- u/s 144 r.w.s. 147/144B of the Act. Aggrieved with the assessment order, the assessee filed an appeal before the Ld. CIT(A), who issued several notices for hearing through emails mentioned but as there was no compliance and the assessee failed to furnish any reply/documentary evidences in respect of the grounds of appeal despite being provided ample opportunities in the course of the appellate proceeding, the addition of ₹6,15,000/- made on account of

unexplained money u/s 69A of the Act and income from other sources made by the Ld. AO in the assessment order was confirmed and the appeal was 'not allowed'. Aggrieved with the order of the Ld. CIT(A), the assessee has filed the appeal before this Tribunal.

5. Rival submissions were heard and the record and the submissions made have been examined. As regards the non-appearance before the Ld. CIT(A), it was stated by the Ld. AR that the notices were not received by the representative of the assessee and since the Karta of the appellant HUF is not very well versed with computer and its know-how and he seldom operates the computer even during filing of return and is dependent on the Consultant and Chartered Accountants, for proper filing of the return, therefore, service of the notices only via digital medium and passing order under section 144 of the Act was uncalled for. It was submitted that the assessee has all the relevant papers and documents to show that the HUF had correctly claimed the income as income from agriculture. It was further submitted by the Ld. AR that as proper representation could not be made before the Ld. AO and the assessment has been made *ex parte*, and even before the Ld. CIT(A), the opportunity of hearing was not availed, the matter may be remanded to the Ld. AO for submission of the required evidence. The Ld. DR relied upon the order of the Ld. CIT(A) and requested that the same may be upheld but had no serious objection to the matter being remanded.

6. We have considered the submissions made, gone through the facts of the case and perused the record and the order of the Ld. CIT(A). We find that at both the stages of assessment order before the Ld. AO as well as before the Ld. CIT(A) in the appeal, proper representation was not made on behalf of the assessee as even the assessment order was



made *ex parte* and the Ld. AR requested that the matter may be remanded to the Ld. AO as the assessee has sufficient evidence for explaining the source of cash deposits. The Ld. DR did not oppose the request of the assessee to set aside the order of the Ld. CIT(A) and remand the matter before the Ld. AO for the assessment to be done de novo. Therefore, we deem it appropriate in the interest of justice and fair play that another opportunity needs to be provided to the assessee to represent his case properly before the Ld. AO as the assessee claims to have sufficient evidence in support of the relief claimed. We, therefore, set aside the order of the Ld. CIT(A) and remit the matter to the Ld. AO to frame the assessment afresh, after affording an opportunity of being heard to the assessee and thereafter pass an order in accordance with law. The assessee shall not seek unnecessary adjournment and shall be at liberty to file all evidence in his possession for the relief claimed. Accordingly, the grounds taken by the assessee in the appeal are allowed for statistical purposes.

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

Order pronounced in the open Court on 11th November, 2025.

Sd/-

[Sonjoy Sarma]

Judicial Member

Sd/-

[Rakesh Mishra]

Accountant Member

Dated: 11.11.2025

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **Neeraj Sinha, HUF, ROAD NO-5, SALIMPUR AHRA, PATNA, Patna, Bihar, 800003.**
2. **ITO, NFAC, Delhi.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Patna Bench, Patna.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata