

IN THE INCOME TAX APPELLATE TRIBUNAL
"F" Bench, Mumbai
Before Shri B.R. Baskaran (AM)& Shri Pawan Singh (JM)
I.T.A. No. 4365/Mum/2016 (Assessment Year 2010-11)

Gaurav Pravin Kamdar E-203, Paras Galaxy Near Haridarshan Cross Road, New Naroda Ahmedabad Gujarat-382330. PAN : AGJPK6006B	Vs.	ITO 17(1)(4) Mumbai
(Appellant)		(Respondent)

Assessee by	None
Department by	Shri Pooja Swaroop
Date of Hearing	7.06.2018
Date of Pronouncement	7.06.2018

ORDER

Per B.R. Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 23.3.2016 passed by the learned CIT(A)-32, Mumbai and it relates to A.Y. 2010-11. The assessee is aggrieved by the decision of the learned CIT(A) in confirming the addition of ₹ 365.05 lakhs relating to unexplained cash deposit made into bank account of the assessee.

2. None appeared on behalf of the assessee even though notice of hearing was sent by registered post on more than one occasion. Hence, we proceed to dispose of the appeal ex-parte, without presence of the assessee.

3. We have heard learned DR and perused the record. The assessee filed return of income for the year under consideration declaring a total income of ₹ 3,50,424/-. The Assessing Officer received AIR information relating to the assessee to the effect that the assessee has deposited huge amount of cash in the savings bank account maintained with Kapol Cooperative Bank Ltd. and Union Bank of India. The Assessing Officer noticed that the assessee has

deposited a sum of ₹ 365.05 lakhs in the bank accounts. Since the assessee did not appear before the Assessing Officer and did not offer explanation for the deposits, the Assessing Officer completed the assessment to the best of his judgement u/s. 144 of the Act adding entire amount of ₹ 365.05 lakhs to the total income of the assessee.

4. Before the learned CIT(A) also, the assessee did not appear and offer any explanation. Hence the learned CIT(A) also confirmed the addition. Before us also assessee did not appear. However, we are of the view, that in the interest of natural justice, the assessee may be provided one more opportunity to present his case. Accordingly, we set aside the order passed by the learned CIT(A) and restore the same to the file of the learned CIT(A) for examining the issue afresh, after affording adequate opportunity of being heard to the assessee. We also direct the assessee to cooperate with the learned CIT(A) for expeditious disposal of the assessee.

5. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Order has been pronounced in the Court on 7.6.2018.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 7/6/2018

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

PS

Senior Private Secretary
ITAT, Mumbai