

आयकर अपीलीय अधिकरण पुणे न्यायपीठ "SMC" पुणे में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC BENCH, PUNE

श्री डी. करुणाकरा राव, लेखा सदस्य के समक्ष  
BEFORE SHRI D. KARUNAKARA RAO, AM

आयकर अपील सं. / ITA No.1510/PUN/2017  
निर्धारण वर्ष / Assessment Year : 2013-14

Shri Gajanan Bandu Kanule,  
C/o. Bansilal Kabra Advocate,  
20, Ist floor, Ambika Market,  
Jalna - 431 203  
PAN : CYMPK2523C

.... अपीलार्थी/Appellant

Vs.

Income-tax Officer,  
Ward-3, Jalna

.... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Shri Tushar Jadhav (Asst. of A.R.)  
प्रत्यर्थी की ओर से / Respondent by : Shri M.K. Verma

सुनवाई की तारीख / <b>Date of Hearing : 01.10.2018</b>	घोषणा की तारीख / <b>Date of Pronouncement: 03.10.2018</b>
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**आदेश / ORDER**

**PER D. KARUNAKARA RAO, AM :**

This is the appeal filed by assessee against the order of CIT(A)-1, Aurangabad dated 20-03-2017 for the Assessment Year 2013-14.

2. Grounds raised by the assessee are extracted here as under :

"1. Addition of Rs.33,72,500/-

*The Ld. ITO is not justified in making addition of Rs.33,72,500/- as unexplained cash deposited in bank.*

*On appeal, the Ld.CIT(A) has dismissed the appeal for non-attendance.*

2. *The valid notice u/s.148 is not served on the appellant therefore the assessment order framed is bad in law.*

3. *The appellant may kindly be allowed to add and amend the Grounds of appeal."*

3. Brief facts of the case include that assessee is an individual. During the year under consideration, AO noticed that assessee made cash deposits to the extent of Rs.36,82,650/- into the Savings Account No.5521003433 maintained with Maharashtra Gramin Bank, Shelgaon Branch, Taluka Badnapur, Dist, Jalna. Neither assessee filed any return of income nor presented himself before the AO during the scrutiny assessment. Assessee did not produce any details before the AO regarding the source of the said cash deposits. Eventually, in the absence of any details from the assessee, the AO vide his order u/s.144 r.w.s. 147 of the Act, invoked the provisions of section 69A of the Act and made addition of Rs.33,72,500/- as unexplained cash deposits.

4. In the First Appellate proceedings also, the assessee did not chose to appear before the CIT(A) satisfactorily. The CIT(A), based on the material available on record and relying on the judgment of Hon'ble Delhi High Court in the case of CIT Vs. Motor General Finance Ltd. 254 ITR 449, confirmed the said addition made by the AO.

5. Aggrieved with the order of CIT(A), the assessee filed the present appeal before the Tribunal with the grounds mentioned above.

6. Before me, Asst. of Ld. AR for the assessee appeared and submitted that the case of the assessee was not represented before the lower authorities. He submitted that given an opportunity, the assessee is in a position to represent his case along with the documents necessary for adjudication.

7. On the other hand, Ld. DR submitted for confirming the orders of the AO/CIT(A) considering the assessee's non-cooperation at the time of assessment/appellate proceedings.

8. On perusing the facts of the case and the submissions made before me, it is evident that the assessee failed to represent before the AO as well as the CIT(A). Most of the additions are made, in the absence of any explanation of the assessee, justifying the source for the cash deposits in the bank accounts. Considering the fact that the assessee undertakes to represent before the Revenue during the set aside proceedings, if an opportunity is given, I felt it appropriate to remand this issue to the file of AO for one more round of assessment proceedings. AO is at liberty to repeat the additions in case of non-cooperation or non-attendance by the assessee for any reasons. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 03<sup>rd</sup> day of October, 2018.

**Sd/-**

**(D.KARUNAKARA RAO)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक Dated : 03<sup>rd</sup> October, 2018.  
*Satish*

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)-1, Aurangabad
4. आयकर आयुक्त / The Pr.CIT-1, Aurangabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "SMC" / DR 'SMC', ITAT, Pune;
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune