

आयकर अपीलिय अधिकरण, पुणे न्यायपीठ “एक-सदस्य मामला” पुणे में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH “SMC”, PUNE**

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

आयकर अपील सं. / **ITA No.1758/PUN/2018**  
निर्धारण वर्ष / **Assessment Year : 2012-13**

Dr. Ravindra Jagannath Nikam,  
Flat No.37, Kanchan Plaza,  
Maruti Mandir Lane,  
Gadital, Hadapsar,  
Pune-411028.

PAN : ADEPN7231P

.... अपीलार्थी/Appellant

Vs.

ITO, Ward- 11(2),  
Pune.

.... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Shri Suhas Bora  
प्रत्यर्थी की ओर से / Respondent by : Shri M. K. Verma

सुनवाई की तारीख / <b>Date of Hearing : 12.02.2019</b>	घोषणा की तारीख / <b>Date of Pronouncement: 01.03.2019</b>
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**आदेश / ORDER**

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

This appeal is filed by the assessee against the order of CIT(A)-1,  
Pune dated 28.07.2018 for the Assessment Year 2012-13.

2. The grounds raised by the assessee are as under :-

- “1. The learned CIT(Appeals) erred in confirming the addition made by the A.O. U/Sec.69A only on the ground that appellant had not responded to the Remand Report since he has complied with the notices and further erred in not providing the one more opportunity to the appellant.
2. The learned CIT(Appeals) erred in confirming the addition of Rs.4,26,173/- made by the A.O. u/s 69A of the Act on the ground that the appellant had failed to satisfactorily explain the source of unexplained cash deficit disregarding the submissions and evidences given by the appellant.
3. The appellant may kindly be permitted to add to or alter any of grounds of appeal, if deemed necessary.”

3. Before me, Id. Counsel for the assessee submitted that this appeal may be remanded to the file of the Assessing Officer for want of compliance of principles of natural justice. Referring to the fact of the case, Id. Counsel submitted that there is an allegation on deposit of cash in the bank account of the assessee. In the assessment, Assessing Officer made addition of Rs.4,26,173/-. When the additional evidences furnished before the CIT(A) and the same were remanded to the file of the Assessing Officer for his comments. The Assessing Officer could not conduct the remand proceedings meaningfully. Assessee could not attend the remand proceedings. Thus, the remand report was submitted to the CIT(A) by Assessing Officer without hearing the assessee eventually. Therefore, the assessee did not have the opportunity to rebut allegation of the Assessing Officer and the CIT(A). On these facts, he requested for remanding this issue to the file of the Assessing Officer which, in my view, is the fair request. I find that the revenue has no evidence to demonstrate that the Assessing Officer successfully served the notice in the remand proceedings. It is obvious that the assessee being a physical in body in profession and Assessing Officer needs to take extra efforts to serve the notice meaningfully and assess the income of the assessee as per law. Accordingly, the same is granted. In the remand proceedings, the Assessing Officer should grant a reasonable opportunity of being heard to the assessee and entertain the additional evidences, if any, for assessing the said cash deposit issue and the sources thereof. The Assessing Officer shall pass a speaking order as per law. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 01<sup>st</sup> day of March, 2019.

**Sd/-**  
**(D. KARUNAKARA RAO)**  
**लेखा सदस्य / ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक Dated : 01<sup>st</sup> March, 2019.  
*Sujeet*

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

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

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