

<b>IN THE INCOME TAX APPELLATE TRIBUNAL</b>
<b>BENGULURU BENCH, BENGULURU (SMC)</b>
<b>BEFORE SHRI CHANDRA POOJARI, AM</b>

I.T.A. No.386/Bang/2020
Assessment Year : 2017-18

Shri Fakirappa Savadatti, Dandapur Street, Nargund, Gadag-582 207. [PAN:GJDPS 2775A]	<b>vs.</b>	The Income Tax Officer, Ward-2, Gadag
<b>(Assessee-Appellant)</b>		<b>(Assessee-Respondent)</b>

<b>Assessee by</b>	Ms. Preeti Patel, Advocate.
<b>Revenue by</b>	Shri Ganesh R Ghale, Standing Counsel.

<b>Date of hearing</b>	07/09/2020
<b>Date of pronouncement</b>	08/09/2020

### **ORDER**

Per CHANDRA POOJARI, AM

This appeal filed by the assessee is directed against the order of the CIT(A) dated 15/12/2019. The relevant assessment year is 2017-18.

2. The assessee has raised the ground that the CIT(A) has erred in confirming the addition of Rs.9.36 lakhs on account of cash deposits in bank account by failing to consider the evidence produced by him.

3. The facts of the case are that the Assessing Officer made addition of Rs.12 lakhs on account of cash deposits as unexplained by passing exparte order u/s. 144 of the I.T. Act. Before the Assessing Officer, the assessee had filed additional evidence which was unadmitted by the CIT(A) on the reason that the

assessee was not prevented by sufficient cause to furnish additional evidence before the Assessing Officer. Accordingly, he upheld the order of the Assessing Officer and dismissed the appeal filed by the assessee.

4. Against this, the assessee has filed this appeal before us. The Ld. DR relied on the order of the lower authorities.

5. I have heard the rival submissions and perused the record. Admittedly, the assessment order was passed ex parte without the participation of the assessee. Further, on appeal before the CIT(A), the assessee had produced additional evidence before him. However, he rejected the same holding that there is no reasonable cause for not producing the additional evidence before the Assessing Officer. This action of the CIT(A) is not justified. Being quasi-judicial authority, he should have given fair opportunity of hearing to the assessee which he failed to do so. In the interest of justice, I remit the entire issue in dispute to the file of the Assessing Officer with a direction to the assessee to furnish necessary evidence in support of his contentions and co-operate with the Assessing Officer. Thus, this ground of appeal of the assessee is partly allowed for statistical purposes.

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

Order pronounced in the open Court on this 8th September, 2020.

Sd/-  
**(CHANDRA POOJARI)**  
**ACCOUNTANT MEMBER**

Place: Bengaluru  
Dated: 8th September, 2020

Reddy GP / GJ

Copy to:

1. Shri Fakirappa Savadatti, Dandapur Street, Nargund, Gadag-582 207.
2. The Income Tax Officer, Ward-2, Gadag
3. The Commissioner of Income-tax(Appeals), Bengaluru.
4. The Pr. Commissioner of Income-tax, Bengaluru
5. D.R., I.T.A.T., Bangalore Bench, Bengaluru.
6. Guard File.

By Order

(ASSISTANT REGISTRAR)  
I.T.A.T., Bangalore