

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT**

**(BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER
& SHRI AMARJIT SINGH, ACCOUNTANT MEMBER)**

[Through Virtual Court]

**ITA. No: 257/RJT/2018
(Assessment Years: 2008-09)**

Udaibhai Revashankar Joshi C/o, Saurashtra Vividh Laxi Sahkari Mandali, Bhavnagar Mahuva Rd. Post-Mahuva		Income Tax Officer, Ward- 2(1)(5), Rajkot
PAN No. ABRPJ 8389B		
(Appellant)		(Respondent)

**Appellant by : None
Respondent by : Shri S. S. Rathi, Sr. D.R.**

(आदेश)/ORDER

Date of hearing : 11 -11-2021
Date of Pronouncement : 26 -11-2021

PER MAHAVIR PRASAD, J.M.

1. This appeal has been filed by the Assessee is directed against the order of the Commissioner of Income Tax ("hereinafter called CIT(A)") order no. CIT(A)-

2/0009/2016-17 order dated 21/07/2017 arising out of assessment order dated 29.02.2016. The assessee has taken following grounds of appeal:

- (I) The appellant is a retire person, at present is staying with his son at Baroda.*
- (II) The Appellant: was given Notice under sub section (1) of section 142 of the Income Tax Act 1961 by ITO Ward 1(1)(5) Mr. K. A. Ayyappan without giving any reason to Re-open the case. However the Appellant had provided the information required by ITO.*
- (III) The Appellant was not aware for transferring case from ward 1(1)(5) to ward 2(1)(5) (circle 1 to IT) without any information to him or any Notice received.*
- (IV) Learned ITO ward 2(1)(5) has made ex-parry assessment by making addition of Rs. 10,50,000/- and charge Income Tax interest and penalty thereon, imposed penalty U/s 271(l)(c) r.w.s. 274 for concealment.*
- (V) The Learned ITO have erred and unjustified by issuing the order without any knowledge, without giving any opportunity to hear or to produce evidence.*
- (VI) The Appellant had received Rs. 10,02,000/- to M/s Jay Fabricators by cheque withdrawn from Bank for personal, social purpose hut social purpose was cancelled and Re-deposited said cash in to his SB account with Bank.*

2. None appeared on behalf of the assessee however, written submission have been filed by the assessee.
3. We have gone through the relevant record and impugned order and gone through the written submission and heard the Ld. Senior D.R. In this case, assessee filed return of income for Assessment Year 2008-09 on 25/06/2009 declaring total income of Rs. 97,760/- and was processed u/s 143(1) of the Act. And thereafter information was received by the Ld. A.O. that assessee had made cash deposit of Rs. 10,50,000/- in Axis Bank and therefore case was reopened as per section 147 of the Act. And thereafter notice was issued u/s. 148 of the Act but none appeared on behalf of the assessee and addition of Rs. 10,50,000/- was made as well as penalty proceedings were also initiated by the assessing officer.

4. Thereafter assessee preferred first statutory appeal before the Ld. CIT(A) but could not file the complete details because of some unavoidable circumstances before the Ld. CIT(A).
5. So, in these circumstances, we set aside this matter to the file of the Assessing Officer as she has passed an ex-parte order subject to the condition that assessee shall deposit a cost of Rs. 5,000/- within 60 days from the date of the receipt of this order. Thereafter, Ld. A.O. shall proceed with the appeal and will decide matter as per law.
6. In the result, appeal filed by assessee is allowed for statistical purposes.

Order pronounced in Open Court on 26- 11- 2021

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER True Copy
Ahmedabad: Dated 26/11/2021

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. The CIT (Appeals) –
4. The CIT concerned.
5. The DR., ITAT, Ahmedabad.
6. Guard File.

By ORDER

Deputy/Asstt.Registrar
ITAT, Rajkot