

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAJKOT BENCH, RAJKOT**  
**BEFORE SHRI P.M. JAGTAP, VICE-PRESIDENT  
AND SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

**ITA No. 36/Rjt/2022**  
**Assessment Years : 2012-13**

Shri Munaf Ambalia, Langhawad Dhaliyo, Ratanbai Masjid, Near Lucky Dipo, Jamnagar PAN : ANPPA 5975 J	Vs	Income Tax Officer, Ward 2(2), Jamnagar
--	----	---

<b>अपीलार्थी/ (Appellant)</b>	<b>प्रत्यर्थी/ (Respondent)</b>
-------------------------------	---------------------------------

Assessee by :	Shri Sikandar Halali, AR
Revenue by :	Shri S.S. Rathi, Sr. DR

सुनवाई की तारीख/Date of Hearing : 08/04/2022  
घोषणा की तारीख /Date of Pronouncement: 08/04/2022

**आदेश / O R D E R**

**PER P.M. JAGTAP, VICE-PRESIDENT :**

This appeal filed by the assessee is directed against the order of Commissioner of Income-Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("CIT(A)" in short) dated 22.10.2021 passed *ex-parte* and the solitary issue involved therein relates to the addition of Rs.13,10,000/- made by the Assessing Officer and confirmed by the learned CIT(A) on account of cash deposits found to be made in the bank account of the assessee by treating the same as unexplained.

2. The assessee, in the present case, is an individual who filed his return of income for the year under consideration on 31.03.2014 declaring total income of Rs.1,96,000/- under Section 44AE of the Income-tax Act, 1961 ("the Act" in short). As per the information received by the Assessing Officer, the assessee during the year under consideration had deposited cash aggregating to Rs.13,10,000/- in his bank account maintained with

ICICI Bank Ltd. Since the deposits so made were not commensurate with the total income declared by the assessee, the assessment was reopened by the Assessing Officer and a notice under Section 148 of the Act was issued by him to the assessee on 31.03.2019 after recording the reasons. There was, however, no response from the assessee either to the said notice issued by the Assessing Officer under Section 148 of the Act or the subsequent notices issued by him. The Assessing Officer, therefore, was left with no option, but to complete the assessment *ex-parte* to the best of his judgment on the basis of material available on record. In the assessment so completed under Section 144 r.w.s. 147 of the Act vide an order dated 20.12.2019, an addition of Rs.13,10,000/- was made by the Assessing Officer to the total income of the assessee on account of cash deposits found to be made in his bank account with ICICI Bank Limited by treating the same as unexplained.

3. Against the order passed by the Assessing Officer under Section 144 r.w.s. 147 of the Act, an appeal was preferred by the assessee before the learned CIT(A) and since there was no compliance on the part of the assessee to the notices issued by the learned CIT(A) fixing the said appeal for on-line submission, the learned CIT(A) proceeded to dismiss the appeal of the assessee for non-prosecution vide his impugned order passed *ex-parte* thereby confirming the addition of Rs.13,10,000/- made by the Assessing Officer on account of cash deposits found to be made in the bank account with ICICI Bank Limited by treating the same as unexplained. Aggrieved by the order of learned CIT(A), the assessee has preferred this appeal before the Tribunal.

4. We have heard the arguments of both the sides and also perused the relevant material available on record. The learned Counsel for the assessee

has submitted that the assessee is running a transport business on a small scale and being an illiterate, he could not understand the relevance of the notice issued by the Assessing Officer under Section 148 of the Act as well as the notices issued by the Assessing Officer during the course of assessment proceedings. He also submitted that during the course of appellate proceedings before the learned CIT(A), one of the close relatives of the assessee was infected with Corona Virus who finally succumbed to the said disease, and in view of this distress condition, the assessee could not comply even with the notices issued by the learned CIT(A) fixing his appeal for hearing on three occasions. He has urged that non-compliance on the part of the assessee before the authorities below thus was due to sufficient cause and the matter may be sent back to the Assessing Officer for giving the assessee one more opportunity to put forth his case on merit so that the source of cash deposits found to be made in his bank account with ICICI Bank can be explained. Learned DR, on the other hand, has submitted that sufficient opportunity of hearing has already been afforded by the Assessing Officer as well as by the learned CIT(A) and as noted by them in their respective orders, the approach of the assessee throughout was non-compliant and casual. Keeping in view the submissions made by the learned representatives of both the sides and having regard to all the facts of the case, we are of the view that it would be fair and proper and in the interest of justice to give one more opportunity to the assessee to put-forth his case on merit subject, however, to imposition of cost on the assessee for the casual approach. We accordingly direct the assessee to pay an amount of Rs.5,000/- to the Prime Minister's Relief Fund as cost and subject to the said payment, we restore the matter to the file of the Assessing Officer for deciding the same afresh after giving the assessee one more opportunity of being heard. As undertaken by the learned Counsel for the assessee, the

assessee shall make due compliance before the Assessing Officer and shall extend all possible cooperation in order to enable the Assessing Officer to complete the assessment afresh expeditiously.

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

Order pronounced in the open Court on 8<sup>th</sup> April, 2022 at Ahmedabad.

Sd/-

**(SIDDHARTHA NAUTIYAL)**  
**JUDICIAL MEMBER**

Ahmedabad, Dated 08/04/2022

*Dr*

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधिआयकर अपीलीय अधिकरण ,/DR,ITAT, Rajkot,
6. गार्ड फाईल /Guard file.

TRUE COPY

Sd/-

**(P.M. JAGTAP)**  
**VICE-PRESIDENT**

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण  
ITAT, Rajkot