

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.1401/PUN/2019

निर्धारण वर्ष / Assessment Year : 2005-06

Patil Shivaji Laxman, Narvekar Sanjay Rajaram, Sutar Suresh Ishwar, Bhadgaon Road, Gandhinglaj, Kolhapur PAN : ANLPP3472D	Vs.	ITO, Ward-1, Ichalkaranji
(Appellant)		Respondent)

Appellant by Shri Pramod Shingte
Respondent by Shri Rajesh Gawali

Date of hearing 05-05-2022
Date of pronouncement 05-05-2022

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee is directed against the order passed by the CIT (Appeals)-1, Kolhapur on 18-07-2019 in relation to the assessment year 2005-06.

2. It is a recalled matter inasmuch as the earlier *ex parte* order passed by the Tribunal on 10-06-2020 was recalled vide its later order in M.A.No.10/PUN/2021 dated 05-03-2021.

3. The first ground challenging the infirmity in the mentioning of the name of the assessee in the assessment order

as 'Individual' against 'AOP' was not pressed by the Id. AR.

The same is, therefore, dismissed.

4. The second ground is against the confirmation of addition of Rs.15,22,905/- made by the Assessing Officer (AO) towards unexplained deposit in his Savings Bank Account.

5. Succinctly, the facts of the case are that the AO got information u/s.285BA that the assessee made deposits of cash in his Savings Bank Account aggregating to Rs.15.22 lakh. The assessee was called upon to explain the source of deposits. In the absence of any explanation/detail forthcoming, the AO passed order u/s.144 of the Act making addition of Rs.15,22,905/-.

6. Certain details were furnished before the Id. CIT(A) to support the source of deposit, which he refused to accept on the ground that the transactions made 16 years ago could not be accepted. This is how, he affirmed the addition against which the assessee has come up in appeal before the Tribunal.

7. After considering the rival submissions and perusing the relevant material on record, it is seen that the assessee filed its appeal before the Id. CIT(A) on 03-04-2008. As against that, the impugned order was passed after more than 11 years on

18-07-2019 rejecting the assessee's explanation about the source of deposits which could not be furnished before the AO leading to the assessment u/s.144 of the Act. It is clear that the time lapse is attributable to the Id. CIT(A), who kept the appeal pending with him for more than 11 years. The Id. AR submitted that the assessee has got full evidence to prove the source of the deposits and an opportunity be given to prove the case. Considering the entirety of the facts and circumstances of the instant case, I am of the considered opinion that it would be in the fitness of things if the impugned order is set-aside and the matter is remitted to the file of AO for deciding this issue *de novo*. I order accordingly. Needless to say, the assessee will be allowed a reasonable opportunity of hearing in such proceedings.

8. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 05th May, 2022.

Sd/-
(R.S.SYAL)
उपाध्यक्ष/ VICE PRESIDENT

पुणे Pune; दिनांक Dated : 05th May, 2022
Satish

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

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

आदेशानुसार/ BY ORDER,**// True Copy //**Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	05-05-2022	Sr.PS
2.	Draft placed before author	05-05-2022	Sr.PS
3.	Draft proposed & placed before the second member	--	JM
4.	Draft discussed/approved by Second Member.	--	JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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