

thereby treating the assessee's cash deposits herein of Rs.27,54,985/- as unexplained in question. He sought to buttress the point that not only the assessee had been proceeded *ex parte* u/s 144 of the Act before the Assessing Officer but also he chose not to appear before CIT(A) as well.

3. We have given our thoughtful consideration to the Revenue's foregoing vehement contentions and find no merit therein in principle. A perusal of CIT(A)'s tabulation in para 3, page 2 indicates that there is no material as to whether the assessee had been served the corresponding hearing notice(s) on the last four occasions i.e. 16.01.2019, 28.02.2019, 25.06.2019 and 31.10.2019. This is coupled with the fact that the CIT(A) has not even examined the entire issue in light of section 250(6) requiring him to frame the point(s) of determination followed by a detailed adjudication. All what the CIT(A) has done is to affirm the assessment findings in para 4.1 without even examining the corresponding deposits details alongwith the opening balance as well as peak credit; as the case may be. Faced with this situation, we deem it appropriate to restore the assessee's instant sole

grievance back to the CIT(A) for his detailed adjudication on merits within three effective opportunities of hearing. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the Open Court on 6th June, 2022.

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

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

पुणे Pune; दिनांक Dated : 6th June, 2022
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-7, Pune
4. The Pr.CIT-6, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" / DR 'B', 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 | 02-06-2022 | Sr.PS |
| 2. | Draft placed before author | 03-06-2022 | 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. | | |