

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad SMC Bench, Hyderabad

Before Shri R. K. PANDA, ACCOUNTANT MEMBER

ITA No.97/Hyd/2022		
Assessment Year: 2017-18		
Sri Syed Shafiuddin, Hyderabad PAN:AABCI0260Q	Vs.	Income Tax Officer (International Taxation)-2 Hyderabad
(Appellant)		(Respondent)
Assessee by:	Sri A. Harish, Advocate	
Revenue by:	Sri B. Ravinder, DR	
Date of hearing:	22/06/2022	
Date of pronouncement:	23/06/2022	

ORDER

This appeal filed by the assessee is directed against the ex-parte order dated 31.3.2022 of the learned CIT (A)-10, Hyderabad relating to A.Y 2017-18.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the order of the learned CIT (A) in sustaining the addition of Rs.11.00 lakhs made by the Assessing Officer on account of cash deposit in the Bank A/c during the demonetization period.

3. Facts of the case, in brief, are that the assessee is a non-resident and filed his return of income on 30.11.2017 declaring total income of Rs.7,87,500/-. The case of the assessee was selected under the CASS to examine the issue of "Large value

cash deposits during demonetization period as compared to returned income". Notice u/s 143(2) was issued to the assessee on 22.9.2018 and e-proceedings were initiated. Subsequently, notice u/s 143(2) of the I. T. Act was also issued to the assessee for submission of the information such as Bank A/c, entry-wise details of cash deposits made in the Bank A/ during demonetization period, note on business activities including the nature of business and furnishing proof of agricultural activities. Since there was no compliance from the side of the assessee, the Assessing Officer made addition of Rs.11.00 lakhs u/s 69A of the I.T. Act.

4. Since the assessee did not appear before the CIT (A) despite number of opportunities granted, the learned CIT (A) in his ex-parte order sustained the addition made by the Assessing Officer and dismissed the appeal filed by the assessee.

5. Aggrieved with such order of the learned CIT (A), the assessee is in appeal before the Tribunal.

6. The learned Counsel for the assessee submitted that the assessee was not afforded proper opportunity to represent his case at the time of assessment proceedings as well as appeal proceedings. Further, the learned CIT (A) while dismissing the appeal has not decided the appeal on merit and has summarily dismissed the appeal for want of prosecution. He submitted that in the interest of justice, the assessee should be given an opportunity to substantiate his case before the lower authorities.