

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR**  
**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. Nos. 437 to 439/Asr/2019**  
Assessment Year: 2008-09

Sh. Vikram Jeet Singh,  
House No.124, GT Road,  
Pratap Avenue, Amritsar

[PAN: BDGPS3840G]  
**(Appellant)**

Vs. Income Tax Officer,  
Ward 2(2), Amritsar

**(Respondent)**

Appellant by : None

Respondent by: Shri Satbir Singh, Addl.CIT, DR

Date of Hearing: 12.05.2022

Date of Pronouncement: 13.06.2022

**ORDER**

**Per Dr. M. L. Meena, AM:**

These appeals have been filed by the assessee against the impugned order dated 20.03.2017 passed by the Commissioner of Income Tax, (Appeals-2), Amritsar (hereinafter referred to as "the CIT, Appeal") in respect of the Assessment Year 2009-10, wherein the assessee has challenged the order vide ground No. 3, that no reasonable opportunity of being heard was provided to him.

2. None attended for the assessee, however, after going through the facts on record and hearing the Id. DR for the department, we heard these appeals and decided the appeal on merits in the larger interest of justice. The additional CIT, DR stands by the impugned order. However, he has raised no objection to the request of the assessee's ground number four that sufficient opportunity was being required to be granted in view of principles of natural justice.

3. At the outset, it is admitted fact on record that the Assessing Officer (in short "the AO") has made an addition of Rs.21,07,000/- on account of unexplained cash deposits in the assessment order passed ex-parte qua the assessee u/s 144 of the Act. in quantum appeal, **I.T.A. No. 437/Asr/2019**. The Id. CIT(A) has confirmed the finding of the AO by rejecting the claim of the assessee that the source of the disputed cash deposit was from the sale of ancestral agricultural land.

4. Before the Id. CIT(A), the appellant assessee has submitted that the total sale proceeds of ancestral agricultural land as per copy of agreement to sale and sale deed were Rs.2,295,000/-. The appellant assessee's objection is that the sale proceeds of the land belonged to was considered in the state of actual and rejected the claim of the assessee. The appellant assessee has submitted in the written submissions that the CIT appeals has not appreciated the facts of the case, explanation offered and evidence filed before him; that seemingly, (three promising our mother and son and the land is inherited and that the entire sale proceeds was with the son who has deposited the same in the bank. It is further contended that the it was not the

case of the AO that similar, the utilised the amount deposited anywhere and CIT appeal was not justified in not accepting the explanation offered the support of copy of agreement of sale filed before the CIT appeal on his record. Appellant has further stated that without prejudice to the above, no reasonable opportunity has been afforded to the assessee as the notice has been alleged to be served by affixture by the AO which has never been received.

5. Admittedly, the decision of the Id. CIT(A) is not based on the required supporting cogent documentary evidences to establish that the disputed cash deposit of Rs.21,07,000/-in the bank account by the assessee was unexplained. CIT appeal to have conducted enquiries from the purchaser of the land and corroborative circumstantial evidences to establish that the appellant assessee has failed to explain the known sources of the aforesaid cash deposit in the bank. Such a decision of the learned CIT appeal confirming the finding of the assessing officer with regard to the undisclosed cash deposit in bank account of the appellant assessee on the basis of presumption and assumption cannot be approved. Considering the peculiar facts of the present case, the order of the Id. CIT Appeal erred in confirming the finding of the AO *exparte* qua the assessee u/s 144 of the Act, by not appreciating the facts of the case that sale proceeds from the agricultural land belong to the assessee and without granting adequate opportunity of being heard to the assessee, in rebuttal. In our view, the matter is required to be remanded to the file of the CIT(A), to adjudicate the appeal on merits afresh after considering the paper book and documentary evidenced filed on

the record and would be filed in the course of afresh proceedings before the CIT Appeal.

6. Accordingly, we consider that it is a fit case, required to be send back to the Id. CIT appeals to examine the matter afresh, after considering the submissions of the assessee to be filed in the fresh proceedings. The CIT appeals shall afford adequate opportunity of being heard to the assessee. The assessee is directed to cooperate in the fresh proceedings before the CIT appeals. Thus, the matter is remanded back to the file of the CIT appeals to decide the issue afresh by passing a speaking order by addressing the objections and grievances of the assessee.

7. Since, in the quantum appeal in ITA number I.T.A. No. 437/Asr/2019, the matter is remanded back to the learned CIT appeal in of the principles of natural justice the directions to adjudicate the matter afresh after granting sufficient opportunity of being heard and considering the submissions of the assessee filed on record. It is hereby clarified that we have not given any finding on the merits of the case. Accordingly, the consequential penalty levied by the AO under section 271(1)(c ) and 271(1)(b) in I.T.A. No. 437/Asr/2019 and I.T.A. No. 437/Asr/2019 would also require to be remanded back to the CIT appeal for afresh adjudication on merits along with the quantum appeal. Hence, all the subject three appeals of the assessee are restored back to the file of the CIT appeal with the direction that unit CIT appeals shall grant adequate and sufficient abortion to of being heard to the assessee while deciding these appeals. At the same time, the

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assessee is also directed that he shall cooperate in the fresh proceedings in all the three appeals before the CIT appeal. The assessee avoid to receive the notices and fails to fails in filing the necessary documentary evidences required for the explanation of the cash deposits in his bank account, and fails to offer an explanation before the CIT appeal, the learned CIT appeal with decide the appeals as per law after taking on record, the note of the effective non-compliance of the assessee on record.

8. In the result, these three appeals filed by the assessee are allowed for statistical purpose.

*Order pronounced in the open court on 13.06.2022.*

**Sd/-  
(Anikesh Banerjee)  
Judicial Member**

**Sd/-  
(Dr. M. L. Meena)  
Accountant Member**

Date: 13.06.2022

*\*GP/Sr.PS\**

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

True Copy

By Order