

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“RANCHI BENCH, RANCHI**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sanjay Garg, Judicial Member and Shri Rajesh Kumar, Accountant Member**

**I.T.A. No.101/Ran/2022**  
Assessment Year: 2017-18

**Chandan Singh..... Appellant**  
**402, Fourth Floor, Rolex Estate,**  
**Kamta Chauraha, Faizabad Road,**  
**Lucknow-226010.**  
**[PAN: AXXPS5083M]**

**vs.**

**ITO, Ward-1(2), Dhanbad..... Respondent**

**Appearances by:**

Shri Sunil Chandani, CA, appeared on behalf of the appellant.

Shri Pranob Kumar Koley, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : March 02, 2023

Date of pronouncing the order : April 20, 2023

**ORDER**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 19.09.2022 of the National Faceless Appeal Centre [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’).

2. The assessee is aggrieved by the action of the CIT(A) in confirming the additions made by the Assessing Officer of Rs.10,17,500/- being unexplained cash deposits in two bank accounts during demonetization period.

3. At the outset, the ld. Counsel for the assessee has invited our attention to the impugned assessment order to submit that all the

correspondences have been sent by the Assessing Officer at the address of the assessee at Lucknow which shows that the assessee is a resident of Lucknow, whereas, the assessment was carried out by Assessing Officer/ITO, Ward-1(2), Dhanbad. The Id. Counsel has submitted that the assessee could not appear on the dates of hearing before the Assessing Officer because he was residing outstation and that the adjournment requests made by him were not taken into consideration by the Assessing Officer. The Id. Counsel has further submitted that even the CIT(A) also passed the ex parte order dismissing the appeal of the assessee on similar reasons. The Id. Counsel for the assessee has submitted that absence of the assessee before the lower authorities was not intentional, rather, due to certain compulsion and being based outstation. He has, therefore, submitted that the assessee may be given opportunity to present his case before the Assessing Officer to submit the necessary evidences regarding the source of cash deposits.

4. The Id. DR, on the other hand, has relied upon the findings of the lower authorities.

5. After considering the rival submissions, we are of the view that in this case, the interest of justice will be well-served if the assessee be given an opportunity to present his case to explain the source of the cash deposits in the bank accounts. The impugned order of the CIT(A) is set aside and the matter is restored to the file of the Assessing Officer for de novo assessment on the issue. Needless to say that the Assessing Officer will give proper opportunity to the assessee to present his case.

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

***Kolkata, the 20<sup>th</sup> April, 2023.***

Sd/-  
**[Rajesh Kumar]**  
**Accountant Member**

Sd/-  
**[Sanjay Garg]**  
**Judicial Member**

Dated: 20.04.2023.

*RS*

*Copy of the order forwarded to:*

1. Chandan Singh
2. ITO, Ward-1(2), Dhanbad
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches