

IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH : BANGALORE

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT  
AND SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER

ITA No.304/Bang/2023
Assessment year : 2017-18

K.S. Dushyanth (HUF), E-1-15-2, Arekere Gate, Bannerghatta Road, Syndicate Bank Colony, Bangalore – 560 076. <b>PAN: AAKHK 9625H</b>	Vs.	The Income Tax Officer, Ward 4(3)(1), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	Smt. Jinitha Chatterjee, Advocate
Respondent by	:	Shri Ganesh R. Ghale, Standing Counsel.

Date of hearing	:	24.05.2023
Date of Pronouncement	:	24.05.2023

**ORDER**

*Per Chandra Poojari, Accountant Member*

This appeal by the assessee is directed against the order of CIT(Appeals), National Faceless Appeal Centre, Delhi [NFAC] dated 28.02.203 for the assessment year 2017-18.

2. The assessee has raised grounds with regard to sustaining the addition of Rs.11,99,000 made by the AO u/s. 69A of the Act.

3. The facts of the case are that the AO made an addition u/s. 69A of Rs.11,99,000 on the reason that the assessee has deposited the said amount in cash to its bank account in Bank of Baroda during the

demonetisation period and the assessee has not furnished the source of such deposits.

4. On appeal, the CIT(Appeals) gave opportunity of hearings to the assessee as follows :-

S.No.	Date of Notice sent	Compliance Date	Remarks
1.	14.3.2020	19.03.2020	No response from the appellant.
2.	07.01.2021	19.01.2021	No response from the appellant.
3.	25.11.2021	17.12.2021	No response from the appellant.
4.	24.08.2022	08.09.2022	No response from the appellant.
5.	09.02.2023	17.02.2023	No response from the appellant.

5. There was no response from the assessee. The CIT(Appeals) having no option, confirmed the order of the AO and dismissed the appeal of the assessee. Against this, the assessee is in appeal before us.

6. Before us, the Id. Counsel for assessee pleaded an opportunity of hearing to present the assessee's case so as to explain the source of such deposits. In the interest of justice, acceding to the request of the Id. Counsel for the assessee, we remit the entire issue in dispute to the AO for fresh consideration and to decide the same after giving opportunity of being heard to the assessee.

7. In the result, the appeal of the assessee is partly allowed.

Pronounced in the open court on this 24<sup>th</sup> day of May, 2023.

Sd/-  
( MAHAVIR SINGH )  
VICE PRESIDENT

Sd/-  
( CHANDRA POOJARI )  
ACCOUNTANT MEMBER

Bangalore,  
Dated, the 24<sup>th</sup> May, 2023.

/Desai S Murthy/

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar  
ITAT, Bangalore.