

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.523/PUN/2023
निर्धारण वर्ष / Assessment Year : 2013-14

Dilip Bramhadeo Mane, Plot No.7, Sumitra Niwas, Gangadhar Housing Society, Hotagi Road, Solapur- 413003. PAN : AJKPM0962E	Vs.	Assessing Officer, Solapur.
Appellant		Respondent

Assessee by : None
Revenue by : Shri Piyush Kumar Singh Yadav

Date of hearing : 23.05.2023
Date of pronouncement : 24.05.2023

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of the National Faceless Appeal Centre, Delhi ['NFAC'] dated 20.02.2023 for the assessment year 2013-14.

2. Briefly, the facts of the case are that the appellant is an individual deriving income under the head "Income from other

sources” and “agricultural income”. The Return of Income for the assessment year 2013-14 was filed declaring total income of Rs.94,037/- and agricultural income of Rs.20,55,400/-.

3. Subsequently, the Assessing Officer reopened the assessment and issued notice to the appellant u/s 148 of the Income Tax Act, 1961 (‘the Act’) on receipt of the information that the appellant had paid Rs.5,00,000/- and Rs.50,00,000/- during the financial year 2012-13 and 2013-14 respectively to the seller for purchase of immovable property. In response to notice u/s 148, the appellant had not responded, therefore, the assessment was completed by the Assessing Officer by bringing into tax the cash deposits made by the assessee in the bank account bearing No.11002840000001 of Solapur District Central Co-op. Bank and also rejecting the explanation of the assessee that the source of cash deposits and agricultural income derived on the cultivation of sugarcane by citing that the appellant had failed to file the details of land holding records in Form 7/12, Form 8A etc. in support of the agricultural income.

4. Being aggrieved, an appeal was filed before the NFAC, who vide impugned order confirmed the action of the Assessing Officer for want of prosecution.

5. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

6. When the appeal was called on, none appeared on behalf of the assessee.

7. On the other hand, ld. CIT-DR supported the order of the NFAC.

8. I heard the ld. CIT-DR and perused the material on record as well as the impugned order of the NFAC. I find that the NFAC had extracted wrong statement of facts, which are not relating to the issue in the present appeal. Further, it is a trite law that the NFAC should have dealt with the merits of the issue in appeal, even in the case of *ex-parte* order. From the perusal of para 4.2 and 4.3 of the impugned order, it would reveal that the NFAC had not gone into the merits of the issue in appeal, merely dismissed the appeal for non-prosecution, which is contrary to the settled position of law. In the circumstances, I am of the considered opinion that it is a fit case

for remand the matter to the file of the NFAC for *de novo* consideration in accordance with law.

9. In the result, the appeal filed by the assessee stands partly allowed.

Order pronounced on this 24th day of May, 2023.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 24th May, 2023.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.