

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE 'SMC' BENCHES :: PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

ITA No.646/PUN/2023  
(A.Y. 2011-12)

Rajendra Sonu Bhangale, Plot No.12, Gat No.76, Kolhe Nagar, Behind Govt. Polytechnic, Jalgaon.	vs	ITO, Ward-1(5), Jalgaon.
PAN: AHXPB 3546 N		
Appellant		Respondent

Assessee by	:	None
Revenue by	:	Shri A.K. Mahala, DR
Date of hearing	:	01/08/2023
Date of pronouncement	:	02/08/2023

O R D E R

This appeal filed by the assessee directed against the order of National Faceless Appeal Centre [NFAC], Delhi, dated 31.03.2023 for A.Y.2011-12.

2. Brief facts of the case are that assessee is an individual deriving income from other sources. No regular income of return filed under the provisions of sec.139(1) of the Income Tax Act, 1961 (for short, 'Act'). However, the ITO, Ward-1(5), Jalgaon (hereinafter referred to as 'AO') on the basis of AIR information that the assessee has made cash deposits in his savings bank account maintained with Godavari Laxmi Co-op. Bank Ltd., Jalgaon, notice u/sec. 148 was issued on 30/03/2008. The assessee had filed return of income in response to the notice on 29/11/2018 declaring income of Rs. 28,652/-. Against

the said return of income, the AO had completed the assessment vide order dated 21/12/2018 passed u/sec. 143(3) r.w.s. 147, at a total income of Rs.19,08,900/-. While doing so, the AO made the addition of cash deposits in the savings bank account of Rs.18,80,250/- rejecting the explanation of the assessee that the cash deposits were made out of the share of agricultural income received from HUF.

3. Being aggrieved by the addition, the assessee had filed appeal before the NFAC, who vide impugned order, confirmed the action of the AO.

4. Being aggrieved by the order of NFAC, the assessee is in appeal before us in the present appeal

5. When the matter was called, none appeared on behalf of the assessee despite due service of notice, therefore, after hearing the Id.Sr.DR I proceed to dispose of this appeal by considering the material available on record.

6. I had carefully perused the impugned order and find that NFAC had simply extracted the grounds of appeal, statement of facts filed with Form 35, assessment order and proceeded to dismiss the appeal without even adverting to the submissions filed by the assessee through e-proceedings and without discussing the factual background of the addition. Thus, NFAC dismissed the appeal of the assessee in perfunctory manner by adopting very casual and careless approach, without exhibiting the independent application of mind on the issues in

the appeal. Therefore, the order of the NFAC cannot be said to be sustainable in the eyes of law. Under these circumstances, I remand the matter back to the file of NFAC for *denovo* disposal of the appeal of the assessee in accordance with law after affording reasonable opportunity of being heard to the assessee.

7. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order pronounced in open Court on 02<sup>nd</sup> August, 2023.

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

Dated : 02<sup>nd</sup> August, 2023

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
5. The DR, ITAT, "SMC" Bench Pune.
6. Guard File.

By Order

// TRUE COPY //

Senior Private Secretary  
ITAT, Pune.