

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "D" Bench, Mumbai.

Before Shri B.R. Baskaran (AM) & Shri Sandeep Singh Karhail (JM)

I.T.A. No. 1771/Mum/2023 (A.Y. 2017-18)

Rajendra Karbhari Bodake Plot No. 281, 2 nd Floor Janki Niwas, Sector-19 Koperakhairane, Navi Mumbai-400 709. PAN : AILPB7549J (Appellant)	Vs.	ITO-28(2)(5) 3 rd Floor Above Vashi Railway Station Building, Vashi Navi Mumbai-400 703. (Respondent)
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Assessee by	None
Department by	Smt. Mahita Nair
Date of Hearing	10.08.2023
Date of Pronouncement	14.08.2023

O R D E R

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 22.3.2023 passed by the learned CIT(A), National Faceless Appeal Centre, Delhi and it relates to A.Y. 2017-18. The assessee is aggrieved by the decision of the learned CIT(A) in confirming the addition of Rs. 96.71 lakhs relating to unexplained bank deposits added by the Assessing Officer under section 69A of the I.T. Act.

2. None appeared on behalf of the assessee and we noticed that the assessee has not appeared before both Assessing Officer and the learned CIT(A). Accordingly, the Bench decided to dispose of the appeal ex-parte, without presence of the assessee.

3. We heard learned DR and perused the record. The facts of the issue consideration are that the Assessing Officer received information that the

assessee has deposited cash of Rs. 86.33 lakhs in his bank account maintained with Punjab & Maharashtra Cooperative Bank during demonetization period. The Assessing Officer noticed that the assessee has not filed any return of income as required under section 139(1) of the Act for A.Y. 2017-18 and hence he issued notice under section 142(1) of the Act calling for the return. The assessee did not file return of income and also did not respond to various notice issued by the Assessing Officer. Hence, the Assessing Officer proceeded to complete the assessment to the best of his judgement under section 144 of the Act. He noticed that that aggregate amount of deposits made in his bank account of the assessee was Rs.96,71,527/- and the Assessing Officer assessed the same as income of the assessee under section 69A of the Act.

4. Before the learned CIT(A) also, the assessee did not make any submission and hence the learned CIT(A) dismissed the appeal of the assessee by confirming the addition made by the Assessing Officer. Aggrieved, the assessee has filed this appeal before the Tribunal.

5. Before us also, the assessee neither appeared nor furnished any written submissions. We noticed earlier that the learned CIT(A) was constrained to pass an ex-parte order, since the assessee failed to cooperate with him. However, the natural justice would require that the assessee should be heard before deciding anything against him. Accordingly, we are of the view that the assessee may be provided with one more opportunity to present his case properly before the learned CIT(A). Since the assessee was non-cooperative before both the tax authorities, the bench is of the view that the assessee should be imposed a cost in order to make his understand the seriousness of the income tax proceedings. Accordingly, we impose a cost of Rs. 2000/- (Rupees Two thousand) upon the assessee, which shall be paid to

the credit of the income tax department as 'other fees' within two months from the date of receipt of this order.

6. Subject to the payment of above said cost, which shall be verified by the learned CIT(A), we set aside the order passed by the learned CIT(A) and restore all the issues to this file for examining them afresh, after affording adequate opportunity of being heard to the assessee. we also direct the assessee to fully cooperate with the learned CIT(A) for expeditious disposal of the appeal.

7. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in on 14.08.2023.

Sd/-
(Sandeep Singh Karhail)
Judicial Member

Sd/-
(B.R. Baskaran)
Accountant Member

Mumbai.; Dated : 14/08/2023

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai.
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

PS