

**IN THE INCOME TAX APPELLATE TRIBUNAL  
JODHPUR BENCH, JODHPUR**

**BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER  
AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

**ITA No.74/JODH/2023  
Assessment Year : 2016-17**

Sh. Mangalaram, C/o Rajendra Jain, Advocate, 106, Akshay Deep Complex, 5 <sup>th</sup> B Road, Sardarpura, Jodhpur PAN: AQXPM0979R	Vs	Income Tax Officer, Ward-1, Pali
Appellant / Assessee		Respondent / Revenue

Assessee by	Sh. Rajendra Jain, Advocate
Revenue by	Ms. Prerana Choudhary-JCIT-DR
Date of hearing	16.08.2023
Date of pronouncement	17.08.2023

**ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This is an appeal filed by the assessee against the order of Id. Commissioner of Income Tax (Appeals) (National Faceless Appeal Centre, (NFAC) Delhi) emanating from the assessment order under section 143(3) dated 28.12.2018 for A.Y. 2016-17. The assessee has raised following grounds of appeal:-

- “1. That on the facts and in the circumstances of the case, the CIT(A)NFAC has grossly erred in violating the principal of faceless appeal as announced for justice of honest taxpayers and the functioning of faceless processing's in honesty and judicially manner and to avoid litigation as created unnecessary by AO.*
- 2. That on the facts and in the circumstances of the case the Ld CIT(A), NFAC erred in upholding the validity of order passed by the Ld. AO.*

3. *That on the facts and in the circumstances of the case the CIT(A) NFAC grossly erred in sustaining addition of Rs. 63,60,000/- in respect of cash deposit in bank account as unexplained money.*
4. *That on the facts and in the circumstances of the case the CIT(A) NFAC grossly erred in upholding the finding recorded by ld AO without taken to consider material facts as on record.*
5. *That on the facts and in the circumstances of the case the CIT(A) NFAC grossly erred in without analyzing the material facts in right prospective and judicious manner and sustained the addition in a hypothetical way which is against principle of natural justice.*
6. *That the petitioner may kindly be permitted to raise any additional or alternative grounds at or before the time of hearing.*
7. *The petitioner prays for justice & relief.”*

**Submission of Ld. AR**

2. Ld. AR submitted that Ld. CIT(A) has upheld the addition only because of alleged non-compliance by the assessee. However, the assessee had never received any notices issued by the Ld. CIT(A) (National Faceless Appeal Centre, (NFAC) Delhi). Therefore, assessee could not file reply.

**Submission of Ld. DR**

3. Ld. DR relied upon the orders of the Assessing Officer and Ld. CIT(A).

**Findings & Analysis**

4. It is observed that Ld. CIT(A) has confirmed the addition made by the assessee mainly due to non compliance. In this facts and circumstances of the case and in the interest of justice, we set aside the order of the Ld. CIT(A) for *de novo* adjudication told CIT(A). The Ld. CIT(A) shall provide opportunity to the assessee. Accordingly, the grounds of appeal raised by the assessee are allowed for statistical purpose.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced on 17<sup>th</sup> August, 2023.

*Sd/-*  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**  
Dated: 17/08/2023  
*Sh.*

*Sd/-*  
**(DR. DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

Copy to:

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

Asstt. Registrar

Jodhpur Bench