

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
**IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE**

BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No. 114/Ind/2023
(Assessment Year:2017-18)

Mrs. Indu Bala Sanghvi 1,1 Ramkrashan Nagar Jhabua	vs.	ITO Jhabua
(Appellant / Assessee)		(Respondent/ Revenue)
PAN: BMZPS 0243 R		
Assessee by	None	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	28.08.2023	
Date of Pronouncement	28.08.2023	

O R D E R

Per Vijay Pal Rao, JM:

This appeal by the assessee is directed against the order dated 02.02.2023 of Commissioner of Income Tax (Appeal), National Appeal Centre, Delhi for Assessment Year 2017-18.

2. None has appeared on behalf of the assessee when this appeal was called for hearing and notice issued through speed post AD has been received with postal remark that the assessee is not found residing at the given address. Accordingly the bench proposes to hear and disposed of this appeal *ex-parte*. The assessee has raised following grounds of appeal:

“1.That the Learned CIT (A) has made a default in facts and law and has summarily rejected the assessee's appeal by passing non- speaking order. In spite knowing the fact that CBDT issued a press release dated 18/11/2016 in which it is clearly mentioned that it was announced by the

government earlier, that small deposit made in the banks by artisans, worker, housewives, etc would not be questioned by the Income Tax Department in view of the fact that present exemption limit for Income tax is Rs. 250000/- (Copy of Press release enclosed as annexure-1.

2. That the Learned CIT (A) also ignoring the fact that the case was selected for limited scrutiny through CASS on the basis of cash deposit during the demonetization period. As per the information on AIMS module and ITS in 360 Degree of the assessee, the assessee has deposited cash of Rs. 51,11,750/- in a/c no. 509210100000526 with NJGB Bank, but letter on asking to assessee it has been clarified that the information available on AIMS module and ITS in 360 Degree was incorrect and it was found that only Rs. 250000/- cash deposit by the assessee during the demonetization and source of deposit also explained by the assessee to assessing officer during the assessment through the bank statement and Income Tax Return.(Copy of Bank Statement and ITR also Enclosed as Annexure- 2)

3.That the Learned CIT (A) does not consider any grounds of appeal raised by the assessee. That the assessing officer has erred in making addition of Rs 1,00,000/- to the income of the assessee without considering the modus operandi of the assessee, her source of cash receipt and income of the current year as well as previous years which she earned and saved from her savings.

4. That the learned CIT (A) failed to comply the Section 250 (6) of the act which states that the Learned CIT (A) shall pass the order based on points of determination accompanying the reasons thereon. Thus, the Learned CIT (A) has no power to dismiss appeal of assessee for his non appearance and without deciding the merits of the case.”

3. We have heard the Ld. DR and carefully perused the impugned order of the Ld. CIT(A). At the outset we note that the Ld. CIT(A) dismissed the appeal of the assessee summarily for non-prosecution in para 4 as under:

“4.During the appeal proceedings, the assessee was provided an opportunity of being heard on 29.01.2021, 15.11.2022 and 17.01.2023, however, no details are filed despite the fact that notices were duly served. The approach of the assessee amply shows that it is not interested in prosecuting the appeal. Therefore, having considered the entire facts of the case and evidence available on record, the appeal so filed is dismissed.”

4. Thus, the impugned order of the Ld. CIT(A) is not in accordance with the provisions of section 250(6) of the Act and liable to be set aside. Accordingly we set aside the impugned order of the Ld. CIT(A) and remand

the matter to the record of the Ld. CIT(A) for adjudication of the appeal of the assessee on merits by speaking order after giving one more opportunity of hearing to the assessee.

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

Order is pronounced in Open Court on conclusion of hearing on 28/ 08/2023.

Sd/-

(B.M. BIYANI)
Accountant Member

Indore, 28 .08.2023

Patel/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

sd/-

(VIJAY PAL RAO)
Judicial Member

By order

*Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore*