

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

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. No.88/Jodh/2022  
Assessment Year: 2017-18**

Rajesh Kanthaliya, 212, Adinath Market, DholiBawadi Second Floor, Udaipur (Raj.) [PAN:ALUPK3504J] <b>(Appellant)</b>	Vs.	Income Tax Officer, Ward-1(4), Udaipur. (Rajasthan)  <b>(Respondent)</b>
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<b>Appellant by</b>	None.
<b>Respondent by</b>	Sh.S. M. Joshi, JCIT DR

<b>Date of Hearing</b>	17.10.2023
<b>Date of Pronouncement</b>	17.10.2023

**ORDER**

**Per:Anikesh Banerjee, JM:**

The instant appeal of the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) NFAC, Delhi, [in brevity the ‘CIT (A)’], order passed u/s 250 of the Income Tax Act 1961, [in brevity ‘the Act’] for A.Y. 2017-18. The impugned order was emanated from the order of the Id. Income Tax Officer, Ward-1(4), Udaipur, [in brevity ‘the AO’] order passed u/s 144 of the Act.

2. The assessee has taken only the solely ground:

*“1. The CIT(A) has wrongly confirmed addition of Rs.9,20,500/- under section 69A of the IT Act. The confirmation of addition of income is without following full opportunity and considering facts and circumstances of the case. Hence addition made is bad in law and be deleted.”*

3. When the appeal was called for hearing, none was present on behalf of the assessee. Although, the adjournment petition was filed and the ld. AR mentioned that due to sudden attack of Asthma the ld. AR was unable to appear before the bench. On perusal of the documents, we find that no supporting evidence is filed with the petition. Accordingly, the adjournment petition is rejected. Therefore, in the interest of the justice, we proceed to dispose of the appeal after considering the submission of the ld. DR.

4. Brief fact of the case is that the assessment was completed u/s 144 of the Act. In the impugned assessment year, the addition was made amount to Rs.9,20,500/- u/s 69A of the Act. The assessee deposited cash in different bank accounts during the impugned assessment year. After complete verification, the ld. AO ascertained that Rs.9,20,500/- which was deposited in the two bank accounts in specified bank note (SBN) remained unexplained as this were cash

in hand with the assessee as on dated enhancement of demonetisation i.e. 08.11.2019. As per the ld. AO, the assessee was completely failed to explain the source of cash deposit, accordingly under best judgment the addition is confirmed. Aggrieved assessee filed an appeal before the ld. CIT(A). The ld. CIT(A) passed the *ex parte* order and upheld the order of the ld. AO. Being aggrieved assessee filed an appeal before us.

5. The ld. DR vehemently argued and relied on the order of the revenue authorities.

6. We heard the rival submission and consider the documents available in the record. The assessee has agitated the ground before the bench that both the authorities are not allow the reasonable opportunity to substantiate the claim. The ld. CIT(A) has passed *ex parte* order. A reasonable opportunity is denied for the assessee which is violation of natural justice. We are, therefore, of the opinion that interest of justice would be sub served if the impugned order is set aside and the matters are remitted back to the ld. CIT(A) for consideration thereof afresh. We are not expressing any views on the merits of the case so as to limit the appellate procedure before the Ld. CIT(A). Needless to say, the assessee should get a reasonable opportunity of hearing for setting aside proceedings.

7. In the result, the appeal of the assessee bearing **ITA No. 88/Jodh/2022** is allowed for statistical purposes.

**Order pronounced in the open court on 17.10.2023**

**Sd/-**

**(Dr. M. L. Meena)**  
**Accountant Member**

**Sd/-**

**(ANIKESH BANERJEE)**  
**Judicial Member**

AKV

(On Tour)

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The DR, I.T.A.T.

True Copy  
By order