

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "A" :: PUNE

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.714/PUN/2023
निर्धारण वर्ष / Assessment Year : 2016-17

Jivraj Himmatlal Vyas, Plot NO.1/111, Premraj Complex, Shanti Nagar, Yerwada, Pune – 411006. PAN: ACSPV 9276 H	V s	The Income Tax Officer, Ward-7(4), Pune.
Appellant / Assessee		Respondent / Revenue

Assessee by	Mr. Rajiv Thakkar – AR
Revenue by	Shri Ramnath P Murkude –DR
Date of hearing	29/08/2023
Date of pronouncement	05/10/2023

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This appeal filed by the Assessee is directed against the Order of Id. Commissioner of Income Tax(Appeals)[NFAC] under section 250 of the Income Tax Act, 1961 for A.Y.2016-17, emanating from ex-party assessment order for A.Y.2016-17 dated 13.12.2018.

2. The Id.Authorised Representative(ld.AR) of the assessee filed an affidavit of the assessee stating that assessee could not reply to the notices issued by the Assessing Officer and Id.CIT(A),

because, his wife was suffering from heart disease which resulted into Angioplasty. Also his elderly father was suffering from the various diseases. Assessee has enclosed copy of relevant medical reports. The Id.AR in these facts and circumstances of the case submitted that one more opportunity may kindly be granted to the assessee to explain the source of cash deposits.

Findings and Analysis :

3. In this case, the AO has passed assessment order under section 144 of the Act. The AO has made addition of Rs.76,76,000/- on account of cash deposited by the assessee during the period 01.04.2015 to 31.03.2016 in the Bank Account maintained with Andhra Bank and Bank of Maharashtra, Vishrantwadi Branch. The Id.CIT(A) has confirmed the addition only on one ground that no details have been filed by the assessee. Thus, the order of the Id.CIT(A) is also ex-party. We have perused the affidavit filed by the assessee. We are convinced that there was reasonable cause for assessee not to respond to the various notices issued by the AO/CIT(A). In these facts and circumstances of the case, we set-aside the assessment order to the AO for denovo adjudication after giving opportunity to the assessee. The assessee shall provide all the necessary document required by the Assessing

Officer. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open Court on 5th October, 2023.

Sd/-
(S.S.GODARA)
JUDICIAL MEMBER

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

पुणे / Pune; दिनांक / Dated : 5th Oct, 2023/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.