

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH  
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER  
&  
MS. PADMAVATHY S, ACCOUNTANT MEMBER**

**ITA No.1997/Mum/2023  
(Assessment Year :2017-18)**

Shri Prashant Kishor Mehta 9, Diamond House Vacha Gandhi Road Gamdevi Mumbai Maharashtra-400007	Vs.	DCIT, CC-2(1) Mumbai
<b>PAN/GIR No.AACPM2532M</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri Ram Kumar Pugaliya
Revenue by	Shri H.M. Bhatt
<b>Date of Hearing</b>	<b>11/10/2023</b>
<b>Date of Pronouncement</b>	<b>18/10/2023</b>

**आदेश / O R D E R**

**PER AMIT SHUKLA (J.M):**

The aforesaid appeal has been filed by the assessee against order dated 22/09/2022 passed by CIT(A)-48, Mumbai for the quantum of assessment passed u/s.143(3)/147 for the A.Y.2017-18.

2. In various grounds of appeal assessee has challenged the *exparte* order passed by ld. CIT(A) and addition of Rs.1,76,11,000/- on account of cash deposits in the bank account. Before us ld. Counsel for the assessee submitted that

assessee could not attend the notice of hearing sent through e-mail and ITB portal, because the case was being handled by Chartered Accountant who did not inform the assessee nor represented the matter as the e-mail ID and mobile number provided in the portal was of the AR/ Chartered Accountant. Thus, assessee was not aware of any proceedings or even the passing of the *ex parte* order by the Id. CIT(A) and that is the reason why he came to the knowledge of order dated 22/09/2022 only on 14/04/2023. He further submitted that assessee was 73 years old and was infected with Covid-19 infection three times during the year 2021-22 and thereafter, he suffered prolonged illness and in support, copy of his medical report and certificates have also been filed before us. Apart from that, assessee being a very senior citizen was not aware of NFAC proceedings. Under these circumstances, he requested that matter should be restored back to the file of the Id. CIT(A) to be decided afresh after giving opportunity of hearing to the assessee.

3. Id. DR also did not have any objection if the matter is remanded back to the Id. CIT (A) for adjudicating it on merits.

4. After considering the facts and material brought on record, we find that the Id. CIT(A) have noted that certain notices were sent to the assessee, however, no communication was received from the assessee. Accordingly, he has passed an *ex parte* order on merits confirming the addition made by the Id. AO. Before us, the Id. Counsel have explained that firstly, assessee was going

through huge medical problems as he suffered Covid infection three times and thereafter, very prolonged illness and was under medical cure for long time, in support of which medical reports and certificates have been filed. Apart from that e-mail ID and mobile number was provided in the portal belonged to the authorised representative / Chartered Accountant who did not attend the proceedings nor informed the assessee about any such communication by the department. So much so, even the appellate order was not communicated to the assessee. Under these circumstances and in the interest of justice, we are of the opinion that matter should be restored back to the file of the Id. CIT(A) to decide the issue of cash deposits afresh and in accordance with law after giving due opportunity to the assessee. The assessee is also directed to update his email ID and information in the ITB portal for proper communication of the notices and to comply in the appellate proceedings to substantiate his case. Accordingly, appeal of the assessee is allowed for statistical purposes.

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

Order pronounced on 18<sup>th</sup> October, 2023.

**Sd/-**  
**(PADMAVATHY S)**  
**ACCOUNTANT MEMBER**

Mumbai; Dated 18/10/2023  
KARUNA, *sr.ps*

**Sd/-**  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mumbai**