

आयकर अपीलीय अधिकरण न्यायपीठ पणजी में ।
IN THE INCOME TAX APPELLATE TRIBUNAL, PANAJI

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.44/PAN/2023
निर्धारण वर्ष / Assessment Year : 2015-16

Valmiki Basappa Kurapi,
BUDIHAL, Post-Suldhal,
Taluka-Gokak, District-Belagavi
Pin Code – 591101

PAN : BSWPK8459A

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward – 1, Gokak

.....प्रत्यर्थी / Respondent

Assessee by : N O N E
Revenue by : Shri Badrinath Yamaji Chavan

सुनवाई की तारीख / Date of Hearing : 14-11-2023
घोषणा की तारीख / Date of Pronouncement : 16-11-2023

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 27-09-2022 passed by the National Faceless Appeal Centre, Delhi (“NFAC”) for assessment year 2015-16.

2. We find that this appeal was filed with a delay of 80 days. The assessee filed notarized affidavit dated 14-02-2023 explaining the reasons

for the said delay. On perusal of the same, we note vide para 4 of the notarized affidavit that the assessee is not literate enough to maintain e-mail ID as it was created by his Tax Consultant. During the appellate proceedings, he had some dispute with his Tax Consultant. Therefore, he could not respond to access his e-mail, resultantly, could not respond to the notices issued by the NFAC, Delhi. Upon hearing ld. DR, we find the reasons stated by the assessee are bonafide which really prevented the assessee to file the appeal in time. Therefore, the delay of 80 days is condoned.

3. We find the assessee filed adjournment letter dated 06-11-2023 seeking adjournment stating that his authorized representative is out of station and the appeal may be adjourned for 30 days. The ld. DR submits that there was no representation before the CIT(A) and drew our attention to pages 2 and 3 of the impugned order. The ld. DR submits that the matter may be remanded to the file of CIT(A) as it was dismissed for non-prosecution. On perusal of the same, we find force in the arguments of ld. DR and proceed to hear the appeal in the absence of assessee. Therefore, the adjournment letter is rejected.

4. Heard ld. DR and perused the material available on record. At the outset, according to the AO, the assessee is an individual, no return of income was filed. However, finding cash deposits in the saving bank account of the assessee exceeding Rs.10,00,000/-, the AO issued notice u/s. 148 of the Act. After considering the submissions of assessee the AO determined the income of the assessee at Rs.34,19,800/- vide its order dated 26-12-2019 passed u/s. 143(3) r.w.s. 147 of the Act. Aggrieved by the order of AO, the assessee preferred an appeal before the NFAC, Delhi. As pointed by the ld. DR at para 5.1 of the impugned order clearly shows

that there was no compliance by the assessee in response to the six notices issued by NFAC, Delhi which clearly implies that there was no assistance from the assessee supporting the grounds raised before the First Appellate proceedings. Further, the NFAC, Delhi confirmed the order of AO in the absence of any response from the assessee which is evident from para 5.3 of the impugned order. Therefore, taking into consideration the facts and circumstances of the case and in the interest of justice, we deem it proper to remand the matter to the file of CIT, NFAC, Delhi for its fresh consideration. The assessee is liberty to file evidences, if any, in support of its claim. Thus, the grounds raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open court on 16th November, 2023.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 16th November, 2023.

रवि

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पणजी,
/ DR, ITAT, Panaji.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune