

IN THE INCOME TAX APPELLATE TRIBUNAL  
PANAJI BENCH, PANAJI – VIRTUAL COURT

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

आयकर अपील सं. / ITA No.61/PAN/2023  
निर्धारण वर्ष / Assessment Year : 2014-15

Ravindra Mali, Vidya Nagar, Chikodi, Dist. Belgaum- 591201. PAN : AKNPM4857E	Vs.	ITO, Ward-1, Nipani.
Appellant		Respondent

Assessee by : Shri Pramod Y. Vaidya  
Revenue by : Shri N. Shrikanth

Date of hearing : 16.11.2023  
Date of pronouncement : 17.11.2023

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by assessee against the order of the National Faceless Appeal Centre, Delhi [‘NFAC’] dated 11.02.2023 for the assessment year 2014-15.

2. Briefly, the facts of the case are that the appellant is an individual engaged in the business of execution of contracts. The Return of Income for the assessment year 2014-15 was filed on

10.09.2014 declaring total income of Rs.31,80,240/-. Against the said return of income, the assessment was completed by the Income Tax Officer, Ward-1, Nipani ('the Assessing Officer') vide order dated 30.12.2016 passed u/s 143(3) of the Income Tax Act, 1961 ('the Act') at a total income of Rs.58,22,734/-. While doing so, the Assessing Officer made addition of Rs.26,42,494/- being the unexplained cash deposits in the bank accounts, as the assessee had failed to explain the source for the said cash deposits.

3. Being aggrieved by the action of the Assessing Officer, an appeal was filed before the NFAC, who vide impugned order dismissed the appeal *ex parte* on merits.

4. Being aggrieved, the appellant is in appeal before us in the present appeal.

5. During the course of hearing of the appeal before us, it is submitted that the appellant could not cause appearance before the NFAC, as the notice of hearing was served on the former Authorized Representative one Mr. Kulkarni, who could not communicate about the date of hearing of the appeal because of his prolonged ill health. In the circumstances, the appellant could not

comply with the hearing notices. Therefore, it is prayed that one more opportunity of hearing may be granted to the assessee by NFAC. On the other hand, ld. Sr. DR has no serious objection to remand the matter to the file of the NFAC for fresh decision. We order accordingly. Thus, we remand the matter to the file of the NFAC for fresh adjudication in accordance with law after affording reasonable opportunity of being heard to the assessee.

6. In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced on this 17<sup>th</sup> day of November, 2023.

Sd/-  
(S. S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 17<sup>th</sup> November, 2023.

*Sujeet*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. DR, ITAT, Panaji.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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