

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC - C” BENCH : BANGALORE**

BEFORE SHRI GEORGE GEORGE K, JUDICIAL MEMBER

ITA No.769/Bang/2023
Assessment Year : 2017-18

Sri Radhakrishna, Ward No.35, Ashram Road, Bijapur, Vijayapura – 586 103. PAN : BJEPR 7901 P	Vs.	ITO, Ward – 1 and TPS, Bijapur.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Sandeep Chalapathy, CA
Revenue by	:	Shri. Ganesh R Ghale, Advocate, Standing Counsel for Revenue.

Date of hearing	:	22.11.2023
Date of Pronouncement	:	22.11.2023

ORDER

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 15.03.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. There is a delay of 150 days in filing this appeal. Assessee has filed a petition for condonation of delay stating therein the reasons for the belated filing of this appeal. I have perused the reasons stated in the application for condonation of delay. I am of the view that there is reasonable cause for late filing of this appeal. Hence, I condone the delay in filing this appeal and proceed to dispose off the same on merits.

3. At the very outset, I notice that the appeal filed before the CIT(A) was dismissed ex-parte since hearing of notices issued from the Office of the First

Appellate Authority (FAA) was not complied with by the assessee. The learned AR submitted that assessee is an illiterate person and had done schooling only till 9th standard under the Kannada medium. It was submitted that notice sent through email might have settled in spam folder and assessee was not aware of the same. It was prayed that in the interest of justice and equity, matter may be restored to the files of the CIT(A) so that assessee can properly represent his case.

4. Learned Standing Counsel was duly heard.

5. I have heard the rival submission and perused the material on record. The issue on merits is with regard to cash deposits made during the demonetization period. It is the claim of the assessee that he is manager at a bar and restaurant. It was stated that cash deposits are out of the business receipts of the said bar and restaurant. Assessee claims that he has enough proof to explain the source of cash deposits. In the interest of justice and equity, I am of the view that one more opportunity ought to be provided to the assessee. Assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournments in the matter. For a proper disposal of the case, the issue is restored to the files of the CIT(A). It is ordered accordingly.

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

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(GEORGE GEORGE K)

Vice President

Bangalore.

Dated: 22.11.2023.

/NS/*

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| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR,ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.