

IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT  
(THROUGH VIRTUAL HEARING)

आयकर अपील सं. /ITA No.1325/PUN/2023

निर्धारण वर्ष / Assessment Year : 2017-18

Bhaulta Balwantrao Tathe, Plot No.14, Vidyut Colony, Begumpura, Aurangabad, Maharashtra-431 001 PAN : AAPPT7336P	Vs.	ITO, Ward-1(7), Aurangabad
Appellant		Respondent

Assessee by None  
Revenue by Shri Sourabh Nayak  
Date of hearing 20-12-2023  
Date of pronouncement 20-12-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the ex parte order dated 09-10-2023 passed by the ld. CIT(A) in National Faceless Appeal Centre (NFAC), Delhi u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2017-18.

2. The only issue raised in this appeal is against the confirmation of addition of Rs.14,42,000/- made by the Assessing Officer (AO) u/s.69A of the Act towards cash deposit in bank accounts.

3. Briefly stated, the facts of the case are that the assessee retired from Maharashtra State Electricity Board on 31-08-2003, where he was working as an Establishment Officer. During the demonetization period relevant to the assessment year under consideration, the assessee made certain cash deposits totaling to Rs.14,42,000/- in six accounts maintained in banks and cooperative societies. On being called upon to explain the source of deposit, the assessee submitted the same to be arising from his retirement benefits. Not convinced, the AO refused to accept the same because there was a difference of approximately thirteen years in the receipt of retirement benefits and the alleged deposits in the bank account. In the first appeal, the assessee remained absent, which led to the passing of the *ex parte* order.

4. I have heard the Id. DR and perused the relevant material on record. There is no appearance from the side of assessee despite notice. I am, therefore, proceeding to dispose of the appeal on merits *ex parte qua* the assessee.

5. Admittedly, the assessee deposited cash of Rs.14,42,000/- in his bank account in the previous year relevant to the assessment year under consideration. However, the source of the same was not properly explained. The assessee retired more than a decade ago.

Ground of appeal states that the assessee deposited the cash out of his retirement benefits and also certain agricultural income. In view of the fact that the Id. CIT(A) has passed the *ex parte* order, in these peculiar facts and circumstances, I am of the considered opinion that the interest of justice would be served if the impugned order is set aside and the matter is remitted to the file of Id. CIT(A) for passing the order afresh after allowing reasonable opportunity of hearing to the assessee. I order accordingly.

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

Order pronounced in the Open Court on 20<sup>th</sup> December, 2023.

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 20<sup>th</sup> December, 2023

*Satish*

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,  
SMC, Pune / DR, ITAT, Pune
5. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

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

		Date	
1.	Draft dictated on	20-12-2023	Sr.PS
2.	Draft placed before author	20-12-2023	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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