

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &  
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No. 792/Ahd/2023  
(Assessment Year: 2017-18)

Daxaben Kantibhai Patel, F-14, Ratnasagar Complex, Opp. Gulab Tower, Thaltej, Ahmedabad-380054	Vs.	The Income Tax Officer, Ward-3(3)(1), Ahmedabad
[PAN No. AOEPP9270P]		
(Appellant)	..	(Respondent)

<b>Appellant by :</b>	Shri Dhrinal Shah C.A. & Shri B. K. Patel, A.R.
<b>Respondent by:</b>	Shri Ashok Kumar Suthar, Sr. D.R.

<b>Date of Hearing</b>	11.01.2024
<b>Date of Pronouncement</b>	17.01.2024

ORDER

**PER SIDDHARTHA NAUTIYAL, JM:**

This appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income Tax (Appeals), (in short “Ld. CIT(A)”), National Faceless Appeal Centre, (in short “NFAC”), Delhi in DIN & Order No. ITBA/NFAC/S/250/2023-24/1055144480(1) vide order dated 16.08.2023 passed for Assessment Year 2017-18.

2. The assessee has raised the following grounds of appeal:-

“1. The learned CIT(A) has erred in confirming an addition of RS. 1,44,74,932 being cash deposits under Section 69A in as much as the source of the amount

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*deposited is explainable and that the learned CIT(A) has confirmed the addition without appreciating the facts of the case.”*

3. The brief issue for consideration before us is the addition of Rs. 1.44 crores being cash deposits under Section 69A of the Act, as according to the Department, the assessee was unable to explain the source of deposits made in the bank account during the demonetization period.

4. Before us, at the outset, the Counsel for the assessee submitted that the order had been passed by Ld. CIT(Appeals), without giving an opportunity of hearing to the assessee to present the case on merits. It was submitted that the notices received by the assessee could not be sent to the consultant, on account of oversight and also in absence of proper understanding of taxation laws. The counsel for the assessee submitted that the assessee has a good case on merits. Accordingly, if given an opportunity of hearing, the assessee would duly and promptly respond to all the notices of hearing and the assessee is in a position to explain the source of deposits made in the bank account during the demonetization period.

5. On going to the facts of the instant case, in interest of justice, we are hereby restoring the matter to the file of Ld. CIT(Appeals) for fresh adjudication, after giving due opportunity of hearing to the assessee to present it's case on merits. Further, the assessee is also directed to promptly and diligently to comply with the notices of hearing, and in absence of any further non-absence on the part of the assessee, Ld.

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CIT(Appeals) would to be at liberty to pass order on the basis of material available on record, in accordance with law.

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

<b>This Order pronounced in Open Court on</b>	<b>17/01/2024</b>
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**Sd/-**  
**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER**

Ahmedabad; Dated 17/01/2024

TANMAY, Sr. PS

**TRUE COPY**

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad