

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE 'SMC' BENCHES :: PUNE

BEFORE SHRI INTURI RAMA RAO, HON. ACCOUNTANT MEMBER

ITA No.872/PUN/2023
(A.Y. 2010-11)

Shrikant Shankar Palande, 44B, Nagawe, Alore, Chiplun, Ratnagiri-415603. PAN: AHDPP 2733 P	vs	ITO, Ward-4, Ratnagiri.
Appellant		Respondent

Assessee by	:	Shri Pramod S. Shingte, CA
Revenue by	:	Shri Ganesh B. Budruk, DR
Date of hearing	:	12/02/2024
Date of pronouncement	:	13/02/2024

ORDER

This appeal preferred by the assessee emanates from the order of National Faceless Appeal Centre [NFAC], Delhi, dated 06.07.2023 for A.Y.2010-11.

2. In this case, assessee had not filed his return of income for A.Y. 2010-11. On verification of records, it was found by the Department that during the year under consideration, assessee had deposited cash amounting to Rs. 10,63,260/- in ICICI Bank. Assessee had not made any compliance to NMS letters. Therefore, case was reopened and proceedings u/sec. 147 were initiated. A notice u/sec. 148 was issued, not no response was received from assessee's side. Bank had furnished statement of account of the assessee, which reflects the total credit receipts of Rs. 11,03,219/-. As no explanation was

received from the assessee, the same has been treated as his income from undisclosed sources and added the same to the income of the assessee.

3. Being aggrieved by the order of the AO, assessee filed appeal before the NFAC where-also assessee remained absent. The NFAC had dismissed the appeal of the assessee relying on the decision of Hon'ble Supreme Court in *B.N. Bhattacharjee* (118 ITR 461) and also the decision of Hon'ble jurisdictional High Court in *M/s. Chemipol v. Union of India* in Excise Appeal No. 62/2009.

4. Aggrieved by the order of the NFAC, the assessee is in appeal before this Tribunal. The NFAC has passed the *exparte* order. I find merit in the contention of the learned counsel for the assessee that NFAC has passed the order in ignorance of the documents submitted by the assessee before him vide acknowledgment No. 772877851011121, which are placed in paper book at page No.21. From the impugned order, it is clear that NFAC had not considered the materials filed before him. Therefore, the impugned order passed by the NFAC is hereby set aside and remand the matter back to the file of the NFAC for *denovo* consideration after affording reasonable opportunity of hearing to the assessee.

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

Order pronounced in open Court on 13th February, 2024.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Dated : 13th February, 2024

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
4. The DR, ITAT, "SMC" Bench Pune.
5. Guard File.

By Order

// TRUE COPY //

Senior Private Secretary
ITAT, Pune.