

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE**  
**BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER**  
**AND**  
**SHRI B.M. BIYANI, ACCOUNTANT MEMBER**

**ITA No.283/Ind/2023**  
**(Assessment Year: 2013-14)**

Pramod Kumar Raghuwanshi Prop. M/s Pramod Agro Agench Bombay Agra Near Geeta Chitralaya Seoni Malwa Hoshangabad	Vs.	ITO-1 Itarsi
(Appellant / Assessee)		(Respondent/ Revenue)
<b>PAN: AHEPR2404A</b>		
Assessee by	Shri Gagan Tiwari, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	01.02.2024	
Date of Pronouncement	01.02.2024	

**ORDER**

**Per Vijay Pal Rao, JM :**

This appeal by the Assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) dated 26.05.2023 for A.Y. 2013-14. The assessee has raised following grounds of appeal:

*“1. That on the facts and in the circumstances of the case the order of the learned lower authorities are vitiated on several grounds hence the same may kindly be quashed.*

*2. That the order of the learned lower authorities passed are unlawful and illegal.*

*3. That the learned lower authorities erred and were not justified in not allowing proper opportunity of being heard.*

*4. That the assessment order passed is unlawful and illegal and in facts and circumstance of the case and in law, the learned Assessing Officer erred in making and The Learned CIT APPEALS in confirming the addition in assessment in the absence of any incriminating material.*

*5. That the various findings of the learned lower authorities are opposed to the facts hence the same may kindly be quashed.*

*6. That on the facts and circumstances of the case The learned assessing officer erred in making and The Learned CIT APPEALS in confirming the addition of Rs.25,59,560/- U/s 68 of The Act, on account of unexplained cash Deposits.”*

2. At the time of hearing Ld. Counsel for the assessee has submitted that the CIT(A) has passed impugned order ex-parte on the ground that despite various notices issued the assessee has failed to submit any detail or written submission therefore, the appeal was dismissed for want of submission as well as supporting evidence. He has submitted that the assessee belongs to rural area of District Hoshangabad and could not receive the notices issued by the CIT(A). Even The AO has passed assessment order ex-parte u/s 144 of the Act and therefore, the addition was made by the AO on account of deposit in the bank account for want of the supporting evidence and details. Thus, Ld. AR has pleaded that the impugned order may be set aside and matter may be remanded to the record of the AO for fresh adjudication after examining the explanation of source of deposit as well as supporting evidence to be filed by the

assessee. He has pointed out that for A.Y.2012-13 on identical facts, this tribunal has set aside the order of the CIT(A) and remanded the matter to the record of the AO for fresh adjudication. The issue involved for A.Y. 2012-13 and year under consideration is common.

3. On the other hand, Ld. DR has fairly submitted that since the relevant details are required to be verified and examined and a common issue already set aside to the record of the AO therefore, this matter may be remanded to the record of the AO for fresh adjudication.

4. We have considered rival submission as well as relevant material on record. At the outset, we note that an identical issue for A.Y.2012-13 has been remanded by this Tribunal to the record of the AO for fresh adjudication vide order dated 07.12.2023 in ITANO.282/Ind/2023. The relevant part of the said order in para 4 & 5 is as under:

*“4. Having considered the rival submissions as well as careful perusal of the impugned order of the CIT(A) it is noted that the CIT(A) has dismissed the appeal of the assessee summarily in para 4 & 5 of the impugned order as under:*

*“4. Submissions of the Appellant: During the course of appellate proceedings, various notices of hearing were issued to the appellant. However, no submission has been made by the appellant, hence the appeal is decided on the basis of material available on record.*

*5. Decision: In this case, the addition has been made by the Assessing Officer on account of cash deposits worth Rs. 32,37,456/- in the bank account of the assessee. During the course of scrutiny, no details were filed to explain the source of cash deposits. Hence,*

*the Assessing Officer made the addition of Rs.32,37,456/- u/s 68 of the I.T. Act.*

*Now before me in the appellate proceedings, no details have been filed before me. Time and again adjournment has been sought to give time for the submission of paper book. But from 2021, no paper book has been submitted before me. Last notice is date 04.05.2023 to give the appellant another opportunity of file paper book on 10.05.2023. But till this day, no details have been filed. Hence, it is clear that the assessee is not interested in pursuing appeal before me. Hence the addition of the Assessing officer is confirmed and the appeal of the appellant is dismissed.”*

5. *The proceedings before the Ld. CIT(A) were conducted in the faceless mode. The assessee has explained that he was not well-versed with the technology for making appearance in the faceless proceedings therefore, he could not participate in the proceedings before the Ld. CIT(A). The impugned order passed by the CIT(A) without going into the merits of the issue for want of necessary details and explanation manifest that the addition in question has been made by the AO and confirmed by the CIT(A) for want of the explanation and necessary evidence. Thus, neither the AO nor the CIT(A) had the occasion to examine the relevant details and evidence as well as explanation of the assessee regarding source and nature of deposit made in the bank account. Accordingly in the facts and circumstances of the case and in the interest of justice the impugned order of the CIT(A) is set aside and the matter is remanded to the record of the AO for fresh adjudication after considering explanation as well as supporting evidence to be produced by the assessee. Needless to say the assessee be given an appropriate opportunity of hearing before passing fresh order.”*

5. Accordingly in view of the facts and circumstances of the case as well as the order of this Tribunal for A.Y.20112-13 the impugned order of the CIT(A) is set aside and matter is remanded to the record of the AO for verification and examination of the relevant record, details and explanation of source of cash deposit to be produced by

the assessee and then decided the issue afresh after giving opportunity of hearing to the assessee.

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

Order pronounced in the open court on conclusion of hearing on  
01.02.2024.

**Sd/-**  
**(B.M. BIYANI)**  
Accountant Member

**Sd/-**  
**(VIJAY PAL RAO)**  
Judicial Member

**Indore, \_ 01.02.2024**

**Patel/Sr. PS**

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

*Sr. Private Secretary*  
*Income Tax Appellate Tribunal*  
*Indore Bench, Indore*