

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE CHANDRA POOJARI, ACCOUNTANT MEMBER AND
SHRI NARENDRA KUMAR CHODHRY, JUDICIAL MEMBER**

ITA No.73/Bang/2024
Assessment Year : 2017-18

M/s. Buy N Save, 149, Coconut Avenue Road, Malleshwaram, Bengaluru – 560 003. PAN : AAQFB 3409 G	Vs.	ITO, Ward – 2(2)(8), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Ravi Kiran, CA
Revenue by	:	Shri. Ganesh R Ghale, Advocate – Standing Counsel for Revenue.

Date of hearing	:	12.02.2024
Date of Pronouncement	:	12.02.2024

ORDER

Per Bench :

This appeal at the instance of the assessee is directed against NFAC’s order dated 21.12.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2017-18.

2. Assessee has raised following grounds:

1. *The impugned Order u/s. 250 of the Act dated: 06-092023 passed by the National Faceless Appeal Centre, Delhi is opposed to law, facts and circumstances of the case.*
2. *The Ld. CIT(A) has erred in confirming the addition of Rs.17,12,000/- made by the AO u/s 68 of the Act without appreciating the facts and circumstances of the case*

3. *The Ld. CIT(A) has erred in confirming the addition of Rs. 17,12,000/- made by the AO without considering the submissions filed on 22-12-2023 in response to hearing notice dated 14-12-2023 since the portal was stated to have been closed on 21-12-2023 but the closure order was not uploaded to the portal as on 22-12-2023*
4. *The Ld. CIT(A) has erred in confirming the cash deposited into the bank on 10-11-2016 and 13-11-2016 of Rs. 28,12,000/- out of which Rs.11,00,000/- was held as out of sales and the balance of Rs.17,12,000/- was not said to be out of normal business transaction*
5. *The Ld. CIT(A) has erred in confirming the addition of Rs.17,12,000/- without reference of hearing notice and also the Written Submissions furnished through email on 22-12-2023*
6. *The Appellant craves leave to add, alter, amend and delete any of the grounds at the time of hearing*

3. Facts of the case are that appeal of the assessee before the CIT(A) has been decided ex-parte. The reason for deciding the appeal ex-parte was that assessee did not respond to the several notices issued from the Office of the CIT(A). The learned AR submitted that assessee had sought for adjournment for the notices issued from the Office of the CIT(A). However, the CIT(A) did not heed to the request of the assessee and passed ex-parte order. It was submitted that in the interest of justice and equity, one more opportunity may be provided to the assessee to represent his case before the CIT(A).

4. The learned Standing Counsel supported the orders of the AO and the CIT(A).

5. We have heard the rival submissions and perused the material on record. The Office of the CIT(A) had issued several notices directing the assessee to file written submissions. Since there was no written submission filed on the part of the assessee, the CIT(A) passed ex-parte order. We strongly deprecate the

nonchalant attitude of the assessee in not filing the written submissions on time. However, in the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to present his case and accordingly the issues are restored to the files of the CIT(A). The CIT(A) shall follow the necessary instruction in case of cash deposits of specified bank notes during the demonetization period. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment.

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

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

Sd/-

(NARENDRA KUMAR CHOUDHRY)
Judicial Member

Sd/-

(CHANDRA POOJARI)
Accountant Member

Bangalore.

Dated: 12.02.2024.

/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.