

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1083/PUN/2023

Assessment Year 2017-18

Pravin Vasant Salukhe, 387A, Gavaliwadi, Ghanekhunt, Lote Khed, Dist. Ratnagiri – 415722 Maharashtra PAN : CNIPS2762J	Vs.	ITO, Ratnagiri Ward, Ratnagiri
Appellant		Respondent

Assessee by : None

Revenue by : Shri Sourabh Nayak

Date of hearing : 28.02.2024

Date of pronouncement : 28.02.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of CIT(A) in National Faceless Appeal Centre, Delhi dated 04-10-2023 u/s.250 of the Income Tax Act, 1961 ('the Act') for the Assessment Year 2017-18.

2. When the appeal was called on, none appeared on behalf of the appellant despite due service of notice of hearing. After hearing the ld. DR and perusing the material on record, we proceed to dispose of the appeal *ex parte* qua the appellant.

3. Briefly, the facts of the case are that the appellant is an individual carrying on the business of Sweet Mart and General Stores and working as Domestic Money Transfer Agent. The appellant did not file any return of income for the assessment year under consideration. On the basis of data analytics and information gathered during the online verification under “Operation Clean Money”, the Income-tax Department gathered a list of assesseees’ who deposited substantial cash in bank accounts. In the said process, it was observed that the appellant deposited cash to the tune of Rs.23,76,125/- during demonetization period. Notices were sent through ITBA portal. However, the appellant did not respond to the various notices issued. In the absence of any response from the appellant, the AO in the assessment order dated 01-12-2019 passed u/s.144 of the Act determined the total income at Rs.54,55,250/-.

4. Against the above assessment order, an appeal was filed before the NFAC, who vide impugned order dismissed the appeal of the appellant.

5. Being aggrieved by the order of NFAC, the appellant is in appeal before the Tribunal.

6. Heard the Id. DR and perused the relevant material on record. We find the NFAC had proceeded to dispose of appeal without discussing the factual background of the additions made by the Assessing Officer and as well as without referring to the legal position applicable to the facts of the case, in our considered opinion the approach adopted by the NFAC does not exhibit that the NFAC had applied mind to the facts of the present case and arrived at a conclusion. Therefore, it cannot be termed that the order passed by the NFAC is on merits. Thus, the order passed by the NFAC is hereby set-aside and remanded to the file of the NFAC with a direction that the issue in appeal should be adjudicated *de novo* in accordance with law after affording reasonable opportunity of being heard to the assessee. Accordingly, the grounds of appeal filed by the assessee stand partly allowed.

7. In the result, the appeal of the assessee stands partly allowed for statistical purposes.

Order pronounced on this 28<sup>th</sup> day of February, 2024.

**Sd/-**  
**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 28<sup>th</sup> February, 2024

*Satish*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
4. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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