

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

ITA No.188/Bang/2024
Assessment year : 2017-18

Husainsab Rajesab Bagwan, Ward No.28, Hameed Nagar, Bijapur – 586 101. <b>PAN : BLUPB 5066R</b>	Vs.	The Income Tax Officer, Ward-1 & TPS, Bijapur.
APPELLANT		RESPONDENT

Appellant by	:	Smt. Sheetal Borkar, Advocate
Respondent by	:	Shri Ganesh R. Ghale, Standing Counsel

Date of hearing	:	28.02.2024
Date of Pronouncement	:	28.02.2024

**ORDER**

*Per Bench*

This appeal is filed by the assessee against the Order dated 30.08.2023 passed by the CIT(Appeals), National Faceless Appeal Centre, Delhi [NFAC], for the AY 2017-18.

2. Briefly stated the facts of the case are that the information was gathered under ‘Operation Clean Money’ that the appellant deposited substantial cash of Rs.11,98,000 in Specified Bank Notes (SBNs) in its bank account during the demonetization period. The AO issued notices for filing return of income, but the assessee failed to furnish it.

Letters and final show cause notice was issued on 25.10.2019 by the AO. Due to non-response, the AO passed the assessment order u/s. 144 of the Act and assessed income of entire cash deposits of Rs.11,98,000 u/s. 69A of the Act.

3. On appeal, the CIT(Appeals) issued notices but the assessee did not file any submission in support of its grounds of appeal. Therefore the CIT(Appeals) confirmed the order of the AO and dismissed the appeal of the assessee. Against this, the assessee has filed before the ITAT.

4. The Id. AR submitted that the assessee is a vegetable vendor and he has no other source of income, except purchase and sale of vegetables. The amount was deposited during the course of demonetization period out of his savings. He was not aware of income-tax proceedings and therefore could not comply with the notices issued by the CIT(Appeals). The Id. AR requested for another chance and undertook to substantiate the case of assessee with necessary documents before the revenue authorities.

5. The Id. DR submitted that the assessee had not availed several opportunities provided by both the revenue authorities even the return of income was not filed by the assessee.

6. After considering the rival submissions, we note that the assessee has not availed opportunities before both the revenue authorities. The AO has made the addition and the CIT(Appeals) has

confirmed the same. Considering the submissions of the Id. AR that the assessee is a vegetable vendor, in the interest of justice, we think it fit to grant one more opportunity to the assessee to substantiate his case. Accordingly, we remit the issue to the file of Assessing Officer for fresh decision in accordance with law after reasonable opportunity to the assessee. The assessee is also directed to produce the correct email-id and contact details and all the relevant documents to substantiate his claim and avoid seeking unnecessary adjournment for early disposal of the case.

7. In the result, the appeal by the assessee is allowed for statistical purposes.

Order pronounced in the open court through virtual hearing on this 28<sup>th</sup> day of February, 2024.

Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER

Sd/-  
(LAXMI PRASAD SAHU )  
ACCOUNTANT MEMBER

Bangalore,  
Dated, the 28<sup>th</sup> February, 2024.

*/Desai S Murthy /*

Copy to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar  
ITAT, Bangalore.