

**आयकर अपीलीय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'A' Bench, Hyderabad**

**Before Shri R.K. Panda, Vice-President**  
**AND**  
**Shri Laliet Kumar, Judicial Member**

आ.अपी.सं / **ITA No.103/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2015-16)

Shri Sachin Yerrawar Bhainsa, Nirmal District, Telangana. PAN: AFFPY2732K (Appellant)	Vs.	Income Tax Officer Ward 1 NIRMAL (Respondent)
निर्धारिती द्वारा/Assessee by:	Shri Pradeep Raj Kuna, CA	
राजस्व द्वारा/Revenue by::	Shri Shakeer Ahmed, DR	
सुनवाई की तारीख/Date of hearing:	14/03/2024	
घोषणा की तारीख/Pronouncement:	19/03/2024	

**आदेश/ORDER**

**PER LALIET KUMAR, J.M**

This appeal filed by the assessee is directed against the order dated 04/12/2023 of the learned CIT (A)-,NFAC relating to A.Y.2015-16

2. Although a number of grounds have been raised by the assessee, however, these all relate to the order of the learned CIT (A) NFAC in confirming the disallowance of Rs.77,60,569/- made by the Assessing Officer u/s 69A of the I.T. Act.

3. The appeal filed by the assessee is barred by limitation by 1 day. He has moved a condonation application explaining reasons thereof. We have heard both the parties on this preliminary issue. Having regard to the reasons given in the petition, we allow the application for condonation of delay. Accordingly, the delay is condoned and the appeal of the assessee is admitted for hearing.

3.1 Facts of the case, in brief, are that the assessee is an individual and filed his return of income declaring total income at Rs.2,76,450/-. AO received an information that during the course of search and seizer operation conducted in the case of M/s Shri Renuka Mata Multi State Urban Co-operative Credit Society ltd it was found that huge money was deposited in bank account maintained in the society and it could not explain the source of the same. On receipt of information details pertaining to appellant were verified and found the appellant maintained a Bank account with M/s Shri Renuka Mata Multi State Urban Co-operative society in which assessee had unaccounted investment to the tune of Rs.73,07,840/-. Hence notice u/s 148 of the I.T. Act was issued. Since the assessee failed to comply with the notices issued by the Assessing Officer, the AO passed the order u/s 144 of the I.T. Act on 27.03.2022, determining total income of the appellant at Rs.75,84,290/-. Later, AO passed a rectification order u/s 154 of the I.T. Act dated 04.11.2022.

4. In appeal, the learned CIT(A), NFAC confirmed the addition made by the Assessing Officer.

5. Aggrieved with such order of the learned CIT (A) NFAC, the assessee is in appeal before the Tribunal.

6. Before us, ld. AR submitted that sufficient opportunities have not been provided by the lower authorities thus violating the principles of natural justice. He submitted that the learned CIT (A) NFAC has not decided the appeal on merit and has dismissed the appeal on account of non-appearance by relying on various decisions. He submitted that in the interest of justice, the assessee should be given a last opportunity to substantiate his case.

7. The learned DR, on the other hand, strongly opposed the arguments advanced by the learned Counsel for the assessee. He submitted that despite several opportunities granted by the learned CIT (A) NFAC to the assessee, for submission of details, the assessee has not submitted any details for which the learned CIT (A) NFAC was constrained to dismiss the appeal.

8. We have heard the rival arguments made by both the sides and perused the material available on record. We find that due to non-submission of the requisite details despite number of notices issued by the learned CIT (A) NFAC, the learned CIT (A) NFAC in the ex-parte order passed by him dismissed the appeal. It is the submission of the learned Counsel for the assessee that given an

opportunity, the assessee is in a position to give explanation along with supporting documents to the satisfaction of the learned CIT (A) NFAC. Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the learned CIT (A) NFAC with a direction to grant one last opportunity to the assessee to substantiate his case by filing the requisite details and decide the issue as per fact and law. The assessee is also hereby directed to file his submissions on the date of hearing without seeking any adjournment under any pretext failing which the learned CIT (A) NFAC is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the Open Court on 19<sup>th</sup> March, 2024.

<b>Sd/-</b> <b>(R.K. PANDA)</b> <b>VICE-PRESIDENT</b>	<b>Sd/-</b> <b>(LALIET KUMAR)</b> <b>JUDICIAL MEMBER</b>
---	--

Hyderabad, dated 19<sup>th</sup> March, 2024  
**Vinodan/SPS**

Copy to:

S.No	Addresses
1	Shri Sachin Yerrawar, 4-3-58 Gandhi Gunj, Bhainsa, Nirmal Distt. 504103, Telangana – 504103.
2	Income Tax Officer, Ward 1, Nirmal, Telangana.
3	Prl. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*