

आयकर अपीलिय अधिकरण, हैदराबाद पीठ में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "SMC", HYDERABAD**

**BEFORE  
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

आ.अपी.सं / **ITA No. 175/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Rajpal Singh, ITO, Ward-14(4),  
Hyderabad Vs. Hyderabad  
[PAN: CEWPS2623P]

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा / Assessee by: Shri Md. Afzal, AR  
राजस्व द्वारा / Revenue by: Shri P.V. Subba Raju, DR

सुनवाई की तारीख/Date of hearing: 14/03/2024  
घोषणा की तारीख/Pronouncement on: 25/03/2024

**आदेश / ORDER**

Aggrieved by the order dated 01/01/2024 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), in the case of Rajpal Singh ("the assessee") for the assessment year 2017-18, assessee preferred this appeal.

2. Brief facts of the case are that the assessee is an Individual engaged in the business of kirana and general store. For the assessment year 2017-18, the assessee has not filed the return of income. During the demonetisation period the assessee had deposited cash of

Rs. 13,10,100/- and there were other credits of Rs. 4,01,000/- in his bank account. The learned Assessing Officer called the information regarding these two transactions from the assessee. No information was received from the assessee. Learned Assessing Officer, therefore, passed the order under section 144 of the income tax Act,1961("the Act") on 23/10/2019, assessing the cash deposit of Rs.13,10,100/- under section 69A of the Act and other credit of Rs. 4,01,000/- under income from other sources and assessed the total income at Rs.17,11,100/-.

3. Aggrieved, assessee preferred appeal before the learned CIT(A), but according to the learned CIT(A), in spite of issue of notices, assessee failed to furnish any information to substantiate his case. Hence, the learned CIT(A) dismissed the appeal vide order dated 01/01/2024, holding that in view of the non-availability of any new material, the findings of the learned Assessing Officer need not be interfered with.

4. Feeling aggrieved by the order of learned CIT(A), the assessee is now in appeal before me, contending that due to change in his address, assessee didn't receive the notices issued by the learned Assessing Officer or the learned CIT(A) and hence didn't able to reply the same. Learned AR further submitted that it is only when an amount of Rs.4,68,402/- was recovered from the bank account of the assessee, he came to know about the order passed by the learned Assessing Officer and preferred appeal before the learned CIT(A). Learned AR further submitted that the notices issued by the learned CIT(A) were by way of e-mail and the assessee could not find them because the assessee did not verify the e-mails regularly. It is further contended that the learned CIT(A) passed the order, without providing proper opportunity to the

assessee. Learned AR submitted that the assessee does not stand to gain by allowing the appeal to be disposed of without any documentary evidence being produced and it is only due to the reasons beyond the control of the assessee, the assessee could not produce the evidence. He further submitted that given an opportunity, the assessee is now ready to produce all such material and conduct the proceedings diligently and get the matter disposed of on merits.

5. Per contra, learned DR placed heavy reliance on the orders of the Revenue authorities, and submitted that sufficient opportunity has already been given by the authorities, but the assessee failed to avail the same. He opposed grant of further opportunity to the assessee.

6. I have gone through the record in the light of the submissions made on either side. It could be seen from the orders of the authorities that the assessee failed to produce the details before the Revenue authorities, which resulted in passing the orders without consideration thereof. It is a fact that the assessee does not stand to gain by not producing such evidence.

7. Be that as it may, now that the assessee is ready to produce all such documentary evidence in support of his contentions and get the matter disposed of on merits. The highest that would happen by allowing an opportunity to the assessee is that a cause would be decided on merits. With this view of the matter, I am of the view that fresh opportunity should be given to the assessee and, accordingly, I set aside the impugned order and restore the issue to the file of the learned Assessing Officer for passing a fresh order on merits, after affording the

opportunity of hearing to the assessee. Grounds of appeal are answered accordingly.

8. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on this the 25<sup>th</sup> day of March, 2024.

Sd/-  
**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Hyderabad,  
Dated: 25/03/2024

TNMM

Copy forwarded to:

1. Rajpal Singh, H.No. 9-10-416, Banjari Darwaza, Golconda, Hyderabad.
2. The ITO, Ward-14(4), Hyderabad.
3. The Pr.CIT-Hyderabad.
4. DR, ITAT, Hyderabad.
5. GUARD FILE.

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ASSISTANT REGISTRAR  
ITAT, HYDERABAD