

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, BENGALURU BENCH
BENGALURU**

**BEFORE SHRI N. K. CHOUDHRY, JM &
SHRI LAXMI PRASAD SAHU, AM**

I.T.A. No.189/BANG/2024
(Assessment Year: 2017-18)

Shri Govindaswamy
No.11, Palace Road
Bengaluru – 560 052

Vs.

**Income Tax Officer,
Ward (1)(2)(5),
Bengaluru,**

PAN No. **AYQPS5023F**

(Appellant)

:

(Respondent)

Appellant/Assessee by : None
Respondent/Department by : Shri Subramanian. S, JCIT

Date of Hearing : 11.03.2024
Date of Pronouncement : 11.03.2024

O R D E R

Per N. K. Choudhry, JM:

This appeal has been preferred by the Assessee against the order dated 06.12.2023, impugned herein, passed by National Faceless Appeal Centre (NFAC), Delhi/Ld. Commissioner of Income Tax (Appeals) [in short 'Ld. Commissioner'] under section 143(3) of the Income Tax Act 1961 (in short 'the Act') for the Assessment Year (in short 'AY') 2017-18.

2. In the instant case, the Assessing Officer (in short 'AO') vide assessment order dated 1.12.2019 u/s. 143(3) of the Act, made an addition of Rs.60,12,000/- on account of un-explained cash credits of Rs.23,50,000/- plus Rs.36,62,000/- u/s 68 of the Act, against which the Assessee preferred its first appeal before the Id. Commissioner, who though afforded various opportunities to the Assessee by sending notices, however, the notices remained un-answered. Therefore finding no response from the Assessee and in the absence of any evidence in support of Assessee's claim which the Assessee has failed to file, Id. Commissioner dismissed the appeal of the Assessee in limine as ex-parte. The Assessee before us even after sending notice not participated today, i.e., 11.3.2024, and therefore the conduct of the Assessee does not seem to be reasonable and responsible. However, considering the peculiar facts and circumstances, as the Id. Commissioner did not decide the appeal filed by the Assessee on merits, thus for just and proper decision of the case and for the ends of justice, we are inclined to remand the instant case to the file of the Id. Commissioner for decision afresh.

2.1 We are also inclined to direct the Assessee to comply with the notices and co-operate with the appellate proceedings and file the relevant documents/submissions in support of its claim before the Id. Commissioner and in case of further default, the Assessee shall not be entitled for any leniency.

2.2 Thus the case is remanded accordingly in the aforesaid terms.

3. In the result appeal filed by the Assessee stands allowed for statistical purposes.

Order pronounced in the open court on 11.03.2024 during virtual hearing.

Sd/-
(Laxmi Prasad Sahu)
Accountant Member

Sd/-
(N. K. Choudhry)
Judicial Member

Mini, Sr.PS.

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. DR, ITAT, Mumbai
4. Guard File
5. CIT

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai