

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

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

आ.अपी.सं / **ITA No.122/Hyd/2024**  
(निर्धारण वर्ष/Assessment Year: 2017-18)

Annapurna Peddy Late L/R of Shri Babu Rao Peddy Hyderabad PAN:AUBPP8828N (Appellant)	Vs.	Income Tax Officer Ward 6(2) Hyderabad (Respondent)
निर्धारिती द्वारा/Assessee by: N O N E		
राजस्व द्वारा/Revenue by: Smt. Sheetal Sarin, DR		
सुनवाई की तारीख/Date of hearing: 25/03/2024		
घोषणा की तारीख/Pronouncement: 25/03/2024		

**आदेश/ORDER**

**Per R.K. Panda, Vice-President**

This appeal filed by the assessee is directed against the ex-parte order dated 15/12/2023 of the learned CIT (A) NFAC, Delhi relating to A.Y.2017-18.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the ex-parte order of the learned CIT (A) NFAC in confirming the addition of Rs.54,91,920/- made by the Assessing Officer u/s 69A of the I.T. Act.

3. Facts of the case, in brief, are that the assessee is an individual deriving income from house property, income from

other sources and agricultural income. He filed his return of income for the impugned A.Y on 26.06.2017 admitting taxable income of Rs.1,03,390/-and agricultural income of Rs. 7,51,079/-. The case was selected for scrutiny under CASS for the reason "Cash deposit during the year". Statutory notices u/s 143(2) and 142(1) were issued and served on the assessee through e-proceedings in response to which the assessee submitted the requisite information as called for.

4. The Assessing Officer issued notice u/s 133(6) of the I.T. Act to Axis Bank, SR Nagar Hyderabad and obtained the bank statement of the assessee. On perusal of the bank statement, the Assessing Officer noted that the assessee has made cash deposit of Rs.62,43,000/-during the year in Account No.28901010002479 and also time deposit amounting to Rs.10,00,000/- during the financial year under consideration. Since the assessee failed to submit the information called for, a show cause notice dated 18.11.2019 was issued to the assessee to explain as to why the cash deposit of Rs.62,43,000/- and time deposit of Rs.10,00,000/- should not be treated as unexplained money and assessed as per the provisions of section 69A of the I.T. Act r.w.s. 115BBE of the I.T. Act.

5. Rejecting the various explanation given by the assessee, the Assessing Officer completed the assessment u/s 143(3) and assessed the income of the assessee at Rs.56,52,500/- by making addition of Rs.54,91,920/- u/s 69A r.w.s. 115BBE of the I.T. Act, 1961.

6. In appeal, the learned CIT (A) NFAC, issued as many as issued 5 notices u/s 250 of the I.T. Act to substantiate with documentary evidences but the assessee failed to submit any details. Therefore, the learned CIT (A) NFAC dismissed the appeal of the assessee for want of prosecution and upheld the addition made by the Assessing Officer.

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

8. None appeared on behalf of the assessee. However, considering the fact that the learned CIT (A) NFAC has passed the ex-parte order dismissing the appeal of the assessee by rejecting adjournment application filed by the assessee, we deem it proper to decide the issue on the basis of material available on record and after hearing the learned DR.

9. We have heard the learned DR and perused the record. A perusal of the order of the learned CIT (A) NFAC shows that although learned CIT (A) NFAC has given opportunity to the assessee to submit the details, however, the assessee sought adjournment which was rejected by the learned CIT (A) NFAC on the ground "this attitude of the appellant seems to indicate that the appellant is not interested in filing any details and avail the opportunities provided under the principle of natural justice". However, we find the learned CIT (A) NFAC has not passed the order as per the provisions of section 250(6) according to which the order of the learned CIT (A) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision. In the instant case, we find the learned CIT (A) NFAC has not decided the appeal on merit

but dismissed the same for want of prosecution. 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 learned CIT (A) NFAC with a direction to give one last opportunity to the assessee to substantiate his case and decide the issue as per fact and law. Needless to say, learned CIT (A) NFAC shall give due opportunity of being heard to the assessee. The assessee is also hereby directed to submit the relevant details before learned CIT (A) NFAC 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.

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

Order pronounced in the Open Court at the time of hearing itself i.e. on 25<sup>th</sup> March, 2024.

Sd/-

Sd/-

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

Hyderabad, dated 25<sup>th</sup> March, 2024

**Vinodan/SPS**

Copy to:

S.No	Addresses
1	Smt. Annapurna Peddi, Legal Heir of Babu Rao Peddy, 267-M1, Sanjeev Reddy Nagar, Hyderabad 500038, Telangana
2	Income Tax Officer Ward 6(2) IT Towers, AC Guards, Hyderabad, Telangana
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*