

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

BEFORE SHRI GEORGE GEORGE K., VICE PRESIDENT
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

ITA No.443/Bang/2024
Assessment year : 2017-18

Jagadish Patil, A B Jatti PU College, At & Post: Tikota. 586 130 Bijapur. PAN: AHMPP 8174d	Vs.	The Income Tax Officer, Ward 1 & TPS, Aayakar Bhavan, Athani Road, Vijayapur – 586 104.
APPELLANT		RESPONDENT

Appellant by	:	Shri Ankit Marlecha, CA
Respondent by	:	Shri Ganesh R. Ghale, Standing Counsel

Date of hearing	:	10.04.2024
Date of Pronouncement	:	10.04.2024

ORDER

Per Laxmi Prasad Sahu, Accountant Member

This appeal is filed by the assessee against the ex parte DIN & Order No.ITBA/NFAC/S/250/2023-24/1060760596(1) dated 10.02.2024 of 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 assessee filed return of income on 2.8.2017 declaring income of Rs.3,87,250. The case was selected for scrutiny and statutory notices were issued to the

assessee. During the assessment proceedings the AO issued various notices to the assessee, however the assessee did not appear. The assessee did not reply to the final show cause notice. The AO observed that the assessee deposited cash of Rs.15,21,500 for the period from 9.11.2016 to 30.12.2016 in ICICI Bank Bijapur Branch in Accounts Nos. 650851000042, 650801501526 & 650801700952. The assessee deposited Rs.50,000 in Raddi Sahakari Bank, Vijapur. The entire cash deposits remained unexplained from the assessee's side and therefore added and taxed as per section 115BBE of the Act in the assessment u/s. 144 of the Act by the AO.

3. Aggrieved by the AO's order, the assessee filed appeal before the First Appellate Authority (FAA) . The FAA issued notices through ITBA system via email-id provided in the ITBA portal. However, the assessee did not reply and the FAA passed ex parte order dismissing the appeal of the assessee. Against this, the assessee is in appeal before the ITAT.

4. The Id. AR of the assessee submitted that the Id. FAA decided the appeal ex parte without going into the facts of the case. During FY 2015-16, assessee's younger brother was seriously ill and unfortunately later died. During his illness the assessee was not in the address provided in the IT return/portal. Therefore notices remained unresponded. The assessee is an agriculturist owning 50 acres of agricultural land in Tikota village, near Bijapur. He is also working as a physical director in Govt. aided school of BLDE Society. The main

source of income is agricultural income and salary. Agricultural lands are inherited property. The notices issued by the FAA were not seen by the assessee and the case was migrated to NFAC. The Id. AR requested that if a chance is given, he undertook to substantiate the case before the AO with evidence.

5. The Id. DR opposed the giving another chance to the assessee and relied on the orders of lower authorities.

6. After considering the rival submissions and perusing the material on record, we note that the ex parte orders were passed by both the revenue authorities. We note that the assessee had genuine reasons for not responding to the notices of the department and in the interest of justice, we restore the appeal to the file of Assessing Officer for de novo consideration and decision as per law. The assessee is direct to produce evidence before the AO in support of his case, furnish the communication address, email-id, mobile number and not seek unnecessary adjournment for early disposal of the case.

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

Pronounced in the open court on this 10th day of April, 2024.

Sd/-
(GEORGE GEORGE K.)
VICE PRESIDENT

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 10th April, 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.