

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA Nos.438, 440 & 441/PUN/2024

निर्धारण वर्ष / Assessment Years : 2013-14, 2015-16 & 2016-17

Rajani Ratnakar Kulkarni, Gat No.171/189/1, Kamala Nehru Hsg. Society, Near Laikar Chitra Mandir, Kabnoor Vasahat, Ichalkaranji – 416 115 Maharashtra PAN : ALJPK9201H	Vs.	ITO, Ward-1, Ichalkaranji
Appellant		Respondent

Assessee by : Shri Kishor B. Phadke
Revenue by : Shri Arvind Desai

Date of hearing : 18.04.2024
Date of pronouncement : 18.04.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

These three appeals filed by the appellant are directed against the separate orders of the National Faceless Appeal Centre, Delhi [‘NFAC’] commonly dated 10.01.2024 for the assessment years 2013-14, 2015-16 and 2016-17.

2. Since identical facts and issues are involved in these appeals, I proceed to dispose the same vide this common order.

3. Brief facts of the case for the A.Y. 2013-14 are that the appellant is an individual and is a partner in M/s. Super Craft Foundry which is engaged in the agriculture business. Return of income for the A.Y. 2013-14 was filed on 09.10.2013 declaring total income of Rs.3,372/-. The case was selected for re-assessment u/s.147 of the Income-tax Act, 1961. The Assessing Officer (AO) had come to know that the appellant made cash deposit of Rs.45,00,000/- with M/s. Wasankar Wealth Management Ltd. which was operating a ponzi scheme of collecting deposits from public against assurance of high returns. He, thus formed an opinion that the income escaped assessment of tax and accordingly issued notice u/s.148 of the Act on 31.03.2021. The appellant had not responded either to notice u/s.148 or to notice u/s.142(1). In the circumstances, the AO had proceeded to make *ex parte* assessment u/s.144 r.w.s.147 of the Act by bringing to tax the said cash deposit of Rs.45,00,000/- as unexplained investment u/s.69C of the Act.

4. Against the above assessment order passed by the AO, the appellant filed an appeal before the CIT(A) who vide impugned order dismissed the appeal on the ground that the appellant failed to give any explanation/submission/evidence whatsoever and chose

to keep asking for adjournments after adjournments or remained non-compliant. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

5. The Id. Authorised Representative submits that hearing notices were sent on a wrong e-mail id(s) and the appellant was unaware of the hearing notices. Therefore, the appellant could not cause any appearance before the lower authorities and the same was beyond her control. In the circumstances, it is prayed to grant one more opportunity to the appellant to represent her case effectively.

6. I heard the rival submissions and perused the relevant material on record. Admittedly, the AO as well as the CIT(A) passed the impugned orders *ex parte* qua the appellant for non-prosecution. It was submitted by the appellant that hearing notices were sent on wrong email ids and therefore was not aware of the hearing notices which led to non-appearance before the lower authorities. The appellant also filed additional evidence in support of sources of cash deposit made. In the said circumstances, I am of the considered opinion that, in the interest of justice, the matter be remanded to the file of AO for *de novo* assessment in accordance with law after affording reasonable opportunity of hearing to the

appellant. The appellant is at liberty to lead any fresh evidence as deemed expedient.

7. The facts stated in ITA No.438/PUN/2024 are identical even in appeal bearing ITA Nos. 440 & 441/PUN/2024. Therefore, the finding given in ITA No.438/PUN/2024 equally holds good for the appeals ITA Nos. 440 & 441/PUN/2024. Thus, the orders of the lower authorities are hereby set-aside and remand the matters back to the file of AO for de novo assessments in accordance with law after affording reasonable opportunity of hearing to the appellant.

8. In the result, all the appeals of the appellant are partly allowed.

Order pronounced on this 18th day of April, 2024.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 18th April, 2024.

Satish

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच,
पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.