

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.508/PUN/2024

निर्धारण वर्ष / Assessment Year : 2012-13

Pravin Mohanrao Shetkar, B-304, Anand Vatika Residency, Opp Shapath Akaswad Road, Gotri, Varodara, Gujrat-390021 PAN : BIJPS0296Q	Vs.	ITO, Ward-2, Latur
Appellant		Respondent

Assessee by : None
Revenue by : Shri Arvind Desai

Date of hearing : 18.04.2024
Date of pronouncement : 19.04.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of the Addl. JCIT(A), Udaipur dated 15.01.2024 for the assessment year 2012-13.

2. Brief facts of the case are that the appellant is an individual and had not filed the return of income for the A.Y. 2012-13 voluntarily under the provisions of section 139(1) of the Act. The AO had come to know that the appellant made cash deposit of Rs.10,95,100/- in savings bank held with IDBI bank and believed that income had escaped assessment of tax. Accordingly, the AO

issued notice u/s.148 of the Act on 31.03.2019. Against the said return of income, the assessment was completed by the AO u/s.144 r.w.s.147 of the Act vide order dated 20.12.2019. He thus brought to tax the cash deposit of Rs.10,95,100/- invoking the provisions of section 69A of the Act.

3. Being aggrieved by the above assessment, an appeal was filed before the CIT(A) who vide impugned order has confirmed the action of the AO for non-prosecution.

4. On the other hand, the Id. Sr. DR has no serious objection.

5. When the appeal was called on, none appeared on behalf of the assessee despite due service of notice of hearing. Therefore, I proceed to dispose of the matter after hearing the Id. Sr. DR.

6. Heard the Id. Sr.DR and carefully examined the facts of the case. The assessment in this case was completed u/s.144 r.w.s. of the Act. The appellant in the grounds of appeal had assailed that he belonged to mofussil area and had no knowledge about the notices served via e-mail through ITBA. He therefore could not cause any appearance before the lower authorities. The appellant also requested for admission of additional evidence in support of sources of cash deposit made. He thus prayed for granting one more opportunity to represent his case effectively. In the said

circumstances, I am of the considered opinion that, in the interest of justice, the matter be remanded to the file of CIT(A) for deciding the matter afresh in accordance with law after affording reasonable opportunity of hearing to the appellant.

7. In the result, the appeal of the appellant is partly allowed.

Order pronounced on this 19th day of April, 2024.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 19th 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.