

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “SMC” BENCH, AHMEDABAD**

BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER

**ITA No.194/Ahd/2024
Assessment Year: 2017-18**

Manish Bhupendrakumar Shah, C-1/8-A, Kumbhnath Society, Near Aavkar Hall, Maninagar, Ahmedabad – 380 008. [PAN – AGDPS 3941 D] (Appellant)	Vs.	The Income Tax Officer, Ward – 6(1)(3), Ahmedabad. (Respondent)
Assessee by	Shri Manish J. Shah, AR	
Revenue by	Shri Sanjay Jain, Sr. DR	
Date of Hearing	10.04.2024	
Date of Pronouncement	24.04.2024	

ORDER

This appeal is filed by the assessee against order dated 05.12.2023 passed by the Addl/JCIT(A)-2, Delhi for the Assessment Year 2017-18.

2. The assessee has raised the following ground of appeal :-

“1. The Id. CIT(A) has erred in law and on facts of the case, in dismissing the appeal of the appellant without assigning any reasons and on the allegation of non-prosecution of the appeal.”

3. The assessee filed return on 30.03.2018 declaring total income of Rs.2,16,010/-. The case was selected for limited scrutiny for the reason “large value cash deposits during demonetisation period as compared to returned income”. Notice under Section 143(2) of the Income Tax Act, 1961 was issued on 21.09.2018 and duly served to the assessee. The Assessing Officer observed that the assessee received remuneration of partnership firm, interest on capital and also earned other interest. Notice under Section 142(1) of the Act was also issued along with questionnaire. The assessee furnished the details and documents. The Assessing Officer further observed that the assessee deposited cash totalling to Rs.7,00,000/- in his bank account during the demonetisation

period. After taking cognisance of the details filed by the assessee, the Assessing Officer made addition of Rs.7,00,000/- under Section 69A of the Income Tax Act and taxed the same under Section 115BBE of the Act.

4. Being aggrieved by the Assessment Order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. The Ld. AR submitted that as per Section 250 of the Act the CIT(A) has obligation based on speaking order stating points raised in appeal, his decision thereon and reasons for such decision. The Ld. AR submitted that in the present case the CIT(A) has not at all dealt with the issues on merit and has not passed speaking order. Hence, the Ld. AR submitted that the matter be remanded back to the file of the CIT(A) for proper adjudication of the issues after giving hearing to the assessee.

6. The Ld. DR vehemently opposed the contention of the Id. AR and submitted that despite giving hearing notices by CIT(A) the assessee has not appeared before the CIT(A) and contested the issue and, therefore, the appeal was dismissed by the CIT(A). The Ld. DR relied upon the Assessment Order and the order of the CIT(A).

7. Heard both the parties and perused all the relevant material available on record. It is pertinent to note that the CIT(A) has not at all commented on the service of notices which was issued to the assessee whether that has been served to the assessee and has received by the assessee or not. Besides this, the CIT(A) is totally silent on the merit as well as adjudicating the grounds upon which the assessee has filed the appeal before the CIT(A). Thus, in the interest of justice, it will be appropriate to remand back this matter to the file of the CIT(A) for proper adjudication of the issues contested by the assessee before the CIT(A) and decide the same as per Income Tax Statute. Needless to say, the assessee be given opportunity of hearing by following the principles of natural justice.

8. In the result, appeal filed by the assessee is partly allowed for statistical purpose.

Order pronounced in the open Court on this 24th April, 2024.

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 24th April, 2024

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Copies to: (1) *The appellant*
(2) *The respondent*
(3) *CIT*
(4) *CIT(A)*
(5) *Departmental Representative*
(6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad