

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.571/PUN/2024

निर्धारण वर्ष / Assessment Year : 2012-13

Vishal Dadasaheb Burungale, At Post Songal, Tal. Phaltan, Dist. Satara – 415523 Maharashtra PAN : AKSPB4470H	Vs.	ITO, Ward-3, Satara
Appellant		Respondent

Assessee by : Shri Pramod S. Shingte  
Revenue by : Shri Somnath M. Wajale

Date of hearing : 24.04.2024  
Date of pronouncement : 24.04.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of the National Faceless Appeal Centre, Delhi ['NFAC'] dated 15.02.2024 for the assessment year 2012-13.

2. Briefly, the facts of the case are as under:

The appellant is an individual and no regular return of income for the A.Y. 2012-13 under the provisions of section 139(1) was filed. The Assessing Officer, on receipt of information through ITS Data noticed that the appellant made cash deposit of Rs.17,10,500/- in the account maintained with Axis Bank. He

accordingly issued notice u/s.148 of the Act on 29.03.2019 which was duly served on the assessee. The appellant had neither complied with the notice u/s.148 nor the notice u/s.142(1) of the Act. In the circumstances, the AO proceeded to frame the assessment order *ex parte* by making the addition of cash deposit of Rs.17,10,500/- vide order dated 18.12.2019 passed u/s.144 r.w.s.147 of the Act.

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

4. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

5. The Id. AR submits that the appellant is an agriculturist and an illiterate person. He further submits that the appellant could not cause any appearance before Id.CIT(A)/NFAC as the communication of hearing notices were sent on e-mail of the consultant who failed to inform the appellant. He thus prayed for an opportunity to the appellant by remanding the matter to the file of CIT(A)/NFAC.

6. On the other hand, the ld. DR has no serious objection for remanding the matter to the file of CIT(A)/NFAC for *denovo* adjudication.

7. Heard both the sides and carefully examined the facts of the case. Admittedly, the appellant did not cause any appear before the CIT(A)/NFAC who vide impugned order dismissed the appeal of the appellant *ex parte*. It is submitted that the notices were sent on the email id of the tax consultant who at that point of time did not inform the assessee about the notices of hearing. In the circumstances, I deem it appropriate to remit the issue to the file of CIT(A)/NFAC for *denovo* adjudication in accordance with law after affording reasonable opportunity of hearing. I order accordingly.

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

Order pronounced on this 24<sup>th</sup> day of April, 2024.

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 24<sup>th</sup> 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.