

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI**

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER

**ITA NO.4346/MUM/2023
Assessment Year 2017-18**

Lalitkumar Mohanlal Thakker,
1-A, Kailash Kunj, R.R.T Road,
Mulund (West), Mumbai – 400 080.
PAN:ABWPT-3644-G

- Appellant

Vs.

Income Tax Officer, Ward-41(2)(3),
Room No.732, Kautilya Bhavan,
Bandra Kurla Complex,
Mumbai 400 051.

- Respondent

Appellant by : Shri Adiya Ramachandran

Respondent by : Shri Suni Mathews, Sr. DR

Date of Hearing : 29/04/2024

Date of Pronouncement : 30/04/2024

ORDER

The assessee has filed this appeal challenging the order dated 05/10/2023 passed by Id. CIT(A), NFAC, Delhi and it relates to the assessment year 2017-18.

2. I notice that the Ld.CIT(A) has passed ex-parte order dismissing the appeal of the assessee for the reason that the assessee did not respond to various notices issued by him and further confirming the additions made by the AO. Aggrieved, the assessee has filed this appeal the Tribunal.

3. It is noticed that the Assessing Officer has made additions relating to cash deposits with Railways (Rs.50,000/-), various banks (Rs.22,52,480/- and mutual funds (Rs.17,53,920/-). Since the assessee did not offer any explanations with regard to these deposits, the AO assessed all the above items as unexplained income of the

assessee u/s 69A & 69C of the Act. He also disallowed the claim for deduction u/s 80D and 80G of the Act for want of evidences. Since the assessee did not appear before ld CIT(A), he also confirmed the above said disallowances.

4. The ld.A.R submitted that the assessee could not appear before ld.CIT(A) for the reasons beyond his control and explained certain reasons. But, I notice that the Ld A.R did not furnish any material to substantiate the above said explanations.

5. I have heard ld. Departmental Representative and perused the record. I notice that the ld.CIT(A) has given several notices to the assessee, but the assessee has failed to respond the notices. Hence, the ld.CIT(A) has proceeded to dismiss the appeal confirming the additions made by the AO. Since the assessee did not get opportunity of hearing, in the interests of natural justice, I am of the view that the assessee may be provided with one more opportunity to present his case properly before the ld.CIT(A). However, considering the conduct of the assessee, I am of the view that the assessee should be imposed cost in order to make him serious about income tax proceedings. Accordingly, I impose a cost of Rs.1,000/- (Rupees One thousand) upon the assessee, which shall be paid to the credit of Income Tax Department within two months from the date of receipt of this order. Subject to the payment of above cost, which shall be verified by the ld.CIT(A) at the time of hearing, I set aside the order passed by Ld CIT(A) and restore all the issues to his file for adjudicating them on merits. I also direct the assessee to fully co-operate with ld.CIT(A) for expeditious disposal of the appeal.

6. In the result, appeal filed by the assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on 30th April, 2024.

Sd/-

(B.R. Baskaran)
Accountant Member

Mumbai, Date : 30th April, 2024

VM.

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The PCIT/CIT concerned
- 4) The D.R, "SMC" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asstt. Registrar
I.T.A.T, Mumbai