

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

**BEFORESHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

**ITA NO.4300/MUM/2023  
Assessment Year 2017-18**

Harshada Rajendra Shah,  
7, Mani Bhuvan, 323/E  
Dr. Ambedkar Road, Matunga,  
Mumbai – 400 019.  
PAN:DGTPS-6069-D

- Appellant

Vs.

ITO -Ward 20(1)(5), Mumbai  
121, 1<sup>st</sup> Floor, Piramal Chambers,  
Lal Baug, Parel,  
Mumbai 400 012.

- Respondent

Appellant by : Shri Subhash S. Shetty  
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 29/9/2023 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. The Id.A.R submitted that the assessee is a Non-resident settled in USA and aged around 70 years old. Further, he is suffering from Cancer and is being treated in USA. The addition made by the Assessing Officer consisted of cash deposits made during demonitisation period (Rs.22,31,500/-) and other credit entries (Rs.3,75,632/-) found in the bank accounts. The assessee could not appear before the AO in view of his health issues and

hence the AO has passed the assessment to the best of his judgment u/s 144 of the Act. For the very same reasons, the assessee did not appear before Ld CIT(A) also. Accordingly, the ld.A.R submitted that the assessee could not appear before ld.CIT(A)/AO for the reasons beyond his control and accordingly prayed that the matter may be restored to the file of AO for examination of all the issues afresh.

4. I have heard ld. Departmental Representative and perused the record. Having regard to the submissions made by the assessee and 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 AO. Accordingly, I set aside the order passed by Ld CIT(A) and restore all the issues to the file for the assessing officer for adjudicating them on merits by duly consideration information and explanations that may be furnished by the assessee before him. I also direct the assessee to fully co-operate with ld.CIT(A) for expeditious completion of assessment proceedings.

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

Order pronounced in the open court on 30<sup>th</sup> April, 2024.

Sd/-

(B.R. Baskaran)  
Accountant Member

Mumbai, Date : 30<sup>th</sup> 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