

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.484/PUN/2024

निर्धारण वर्ष / Assessment Year : 2017-18

Milind Chhabulal Shinkar, Plot No.20, Kailasnagar, Bhadgaon Road, Chalisgaon, Jalgaon – 424 101 Maharashtra PAN : AVIPS5421L	Vs.	ITO, Ward-2(3), Jalgaon
Appellant		Respondent

Assessee by : Shri Sanket Joshi  
Revenue by : Shri Somnath M. Wajale  
Date of hearing : 26.04.2024  
Date of pronouncement : 30.04.2024

**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 30.12.2022 for the assessment year 2017-18.

2. At the outset, the appeal is barred by 378 days in filing the appeal before the Tribunal. The appellant submitted an affidavit explaining the reasons for said delay. I am satisfied with the explanation putforth by the appellant. Therefore, I condone the delay of 378 days in filing the appeal and proceed to dispose of the appeal on merits.

3. Briefly, the facts of the case are that the appellant is an individual and no regular return of income under the provisions of section 139(1) of

the Act was filed. Based on the information available on AIMS Module, the Assessing Officer noticed that the appellant made cash deposit of Rs.9,42,000/- in savings bank account maintained with Kotak Mahindra Bank, Chalisgaon, Jalgaon, therefore, the AO formed opinion that income escaped assessment of tax. Accordingly, notices were issued on the appellant u/s. 148. However, the Appellant did not comply with the said notices. In the circumstances, the AO completed the assessment u/s.144 of the Act by treating the said cash deposit as unexplained money u/s.69A of the Act vide order dated 16.12.2019.

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

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

6. The Id. AR submits that the appellant is an illiterate and an agriculturist. He could not cause any appearance before the lower authorities due to the reasons beyond the control of the appellant. He thus prayed for an opportunity to the appellant by remanding the matter to the file of AO.

7. On the other hand, the Id. DR has no serious objection for remanding the matter to the file of AO.

8. Heard both the sides and carefully examined the facts of the case. Admittedly, the appellant did not cause any appearance before the lower authorities, consequently, the orders were passed *ex parte* dismissing the appeal in limine. In the circumstances and the interest of justice, I deem it appropriate to remit the issue to the file of AO for *denovo* adjudication in accordance with law after affording reasonable opportunity of hearing. I order accordingly.

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

Order pronounced on this 30<sup>th</sup> day of April, 2024.

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

पुणे / Pune; दिनांक / Dated : 30<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.