

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER**

**ITA No.153/PUN/2024  
Assessment Year : 2017-18**

|   |            |   |
|---|------------|---|
| Ranjeet Gorakh Salunkhe<br>A/P – Ghoti, Tal – Khanapur,<br>Maharashtra – 413211 | <b>Vs.</b> | ACIT (Central Circle) Kolhapur,<br>Kolhapur |
| <b>PAN : HKPPS9738R</b>   |            |   |
| <b>(Appellant)</b>  |            | <b>(Respondent)</b>                         |

Assessee by : Shri Pratik Sandhbhor  
Department by : Shri Ajay Kumar Keshari  
Date of hearing : 02-05-2024  
Date of pronouncement : 07-05-2024

**ORDER**

**PER R. K. PANDA, VP :**

This appeal filed by the assessee is directed against the *ex-parte* order dated 30.10.2023 of the CIT(A), Pune-11, relating to assessment year 2017-18.

2. There is a delay of 6 days in filing of this appeal, for which the assessee has filed a condonation application explaining the reasons for such delay which is due to the misplacement of the appeal order by the Accountant of the assessee. After considering the contents of the condonation application and after hearing the Ld. DR, the delay in filing of the appeal is condoned and appeal is admitted for adjudication.

3. Although a number of grounds have been raised by the assessee, however, these all relate to the *ex-parte* order of CIT(A) in confirming the addition of Rs.4,86,300/- made by the Assessing Officer (AO) as unexplained money.

4. Facts of the case, in brief, are that the assessee is an individual and filed his return of income on 31.03.2018 declaring total income of Rs.49,50,880/-. The assessee was found to have been carrying cash on person of Rs.51,86,300/- while travelling to Kallur for purchase of gold. The cash was seized by Irritty Police, Kallur District and the entire cash was handed over to the Income Tax Department, Kochi against requisition u/s 132A of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). In response to notice u/s 153A(a) of the Act issued on 20.11.2019, the assessee filed his return on 05.12.2019 disclosing total income of Rs.49,47,270/-. The assessee also disclosed additional income of Rs.47,00,000/- on account of cash seizure. Subsequently, the Assessing Officer (AO) issued statutory notices u/s 143(2) and 142(1) of the Act, in response to which, the assessee appeared before the AO and filed the requisite details. After considering the submissions filed by the assessee from time to time, the AO made addition of Rs.4,86,300/- as unexplained money u/s 69A of the Act being the difference between the cash seized of Rs.51,86,300/- and additional income disclosed by the assessee of Rs.47,00,000/-.

5. Since the assessee did not appear before the CIT(A) despite number of opportunities granted, the Ld. CIT(A) in the *ex-parte* order dismissed the appeal for want of prosecution.

6. Aggrieved with such order of CIT(A), the assessee is in appeal before the Tribunal.

7. The Ld. Counsel for the assessee submitted that although the CIT(A) has granted as many as six opportunities, however, on one occasion due to certain glitches in communication window, the assessee could not file any response. He submitted that the assessee is a small businessman and the authorized representative appointed by him did not appear before the CIT(A), for which the case remained un-represented. He submitted that in the interest of justice, the assessee should be given an opportunity to substantiate his case.

8. The Ld. DR on the other hand, strongly opposed the arguments advanced by the Ld. Counsel for the assessee and submitted that despite six opportunities granted by the CIT(A), the assessee failed to appear before the CIT(A) for which he was constrained to pass the *ex-parte* order sustaining the addition made by the AO. He accordingly submitted that the order of Ld. CIT(A) be upheld and the appeal filed by the assessee be dismissed.

9. We have heard the rival arguments made by both the sides and perused the orders of the Assessing Officer and Ld. CIT(A). We find the Assessing Officer in the instant case made addition of Rs.4,86,300/- u/s 69A of the Act on the ground that the assessee could not explain the source of differential amount between the cash found and seized of Rs.51,86,300/- and the additional income disclosed by the

assessee of Rs.47,00,000/-. We find the CIT(A) upheld the addition made by the AO in the absence of any submissions filed before him despite number of opportunities granted. It is the submission of the Ld. Counsel for the assessee that an opportunity may be given to the assessee to substantiate his case by filing the requisite details before the CIT(A). Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of CIT(A) with a direction to grant one final opportunity to the assessee to substantiate his case by filing the requisite details and decide the issue as per fact and law. The assessee is also hereby directed to appear before the CIT(A) and submit the requisite details on the appointed date without seeking any adjournment under any pretext, failing which the CIT(A) is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

10. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on this day of 7<sup>th</sup> May, 2024.

**Sd/-**  
(VINAY BHAMORE)  
JUDICIAL MEMBER

**Sd/-**  
(R. K. PANDA)  
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 7<sup>th</sup> May, 2024  
GCVSR

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'B' Bench, Pune
5. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे  
/ ITAT, Pune

| S.No. | Details  | Date       | Initials | Designation |
|-------|--|------------|----------|-------------|
| 1     | Draft dictated on                                | 06.05.2024 |          | Sr. PS/PS   |
| 2     | Draft placed before author                       | 06.05.2024 |          | Sr. PS/PS   |
| 3     | Draft proposed & placed before the Second Member |            |          | JM/AM       |
| 4     | Draft discussed/approved by Second Member        |            |          | AM/AM       |
| 5     | Approved Draft comes to the Sr. PS/PS            |            |          | Sr. PS/PS   |
| 6     | Kept for pronouncement on                        |            |          | Sr. PS/PS   |
| 7     | Date of uploading of Order                       |            |          | Sr. PS/PS   |
| 8     | File sent to Bench Clerk                         |            |          | Sr. PS/PS   |
| 9     | Date on which the file goes to the Head Clerk    |            |          |             |
| 10    | Date on which file goes to the A.R.              |            |          |             |
| 11    | Date of Dispatch of order                        |            |          |             |