

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
**IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE**

BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No.28/Ind/2024
(Assessment Year: 2011-12)

Prakash Tekchand Ramchandani 24, Laxman Nagar Bergadra Bhopal (Appellant / Assessee)	Vs.	ITO-5(2) Bhopal (Respondent/ Revenue)
PAN: AARPR6350B		
Assessee by	Shri Gagan Tiwari, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	08.05.2024	
Date of Pronouncement	09.05.2024	

O R D E R

Per Vijay Pal Rao, JM :

This appeal by assessee is directed against the order dated 14.11.2023 of the Commissioner of Income Tax (Appeal), National Faceless Appeal Centre, Delhi for A.Y.2011-12. The assessee has raised following grounds of appeal:

“1 That learned NFAC was not justified in upholding the order of the Ld. AO in view of the fact that the order passed u/s

143(3) r/w section 147 was illegal, void and without jurisdiction.

2 That the Commissioner of Income-Tax (Appeals) erred in framing an ex- parte order in violation of principle of natural justice and without any determination on the merits of the case and hence the said order is illegal, void and without jurisdiction.

3 That on the facts and in the circumstances of the case and in law, the learned NFAC erred in confirming the addition made by the Assessing Officer ("AO") under section 69A of the Act in respect of the cash deposited in bank on various dates aggregating to Rs. 18,25,000 without appreciating the Appellant's submissions in right perspective, particularly that the Appellant has received gift from his Brother & Mother and withdrawals from the bank account of Appellant thus as such the source of the cash deposits stood explained satisfactorily."

2. At the time of hearing Ld. AR of the assessee has submitted that the CIT(A) has dismissed the appeal of the assessee for non-prosecution vide ex-parte order. Ld. AR has submitted that the assessee challenged the assessment order and also raised validity of the assessment order passed u/s 143(3) r.w. section 147 of the Act but the appeal of the assessee was dismissed ex-parte without deciding the same on merits. He has further submitted that the AO has also made the addition for want of evidences to explain the source of deposit in the bank account however, the assessee was not given sufficient opportunity to produce the relevant evidences before the AO. Thus, he has pleaded that the assessee may be given

one more opportunity to produce the supporting evidences of source of cash deposit in the bank account of the assessee. Ld. AR has pleaded that the matter may be remanded to the record of the AO for fresh adjudication after verification and examination of the evidences to be produced by the assessee.

3. On the other hand, ld. DR has raised no objection if the matter is remanded to the record of the AO for fresh adjudication.

4. Having considered rival submissions and careful perusal of the orders of the authorities below we find that the CIT(A) has dismissed the appeal of the assessee summarily in para 3.4 as under:

“3.4 It is very clear from the above table that the appellant has chosen not to submit anything in support of his various grounds of appeal. In such a scenario, I am of the considered opinion that the appellant does not have anything to say or have anything to offer to the appellate authority in support of his various grounds of appeal, and thus, that the appellant does not want to press any of the grounds of appeal. In light of this, I do not see any reason to interfere with the findings of the AO as enumerated in the assessment order.”

5. Thus, the appeal of the assessee was dismissed due to non-compliance of the notices issued by the CIT(A) and non-submission of details and supporting evidences. Accordingly in view of the

impugned ex-parte order not deciding the appeal of the assessee on merits the impugned order is set aside and matter is remanded to the record of the AO for fresh adjudication after proper verification and examination of the supporting evidences to be produced by the assessee.

6. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 09.05.2024.

Sd/-
(B.M. BIYANI)
Accountant Member

Sd/-
(VIJAY PAL RAO)
Judicial Member

Indore, 09.05.2024

Patel/Sr. PS

Copies to: (1) *The appellant*
(2) *The respondent*
(3) *CIT*
(4) *CIT(A)*
(5) *Departmental Representative*
(6) *Guard File*

By order

Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore