

आयकरअपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL,
VISA KHAPATNAM BENCH, VISA KHAPATNAM**

**श्री दुव्वूरु आर एल रेड्डी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER &
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.66/Viz/2024
(निर्धारण वर्ष / Assessment Year : 2017-18)**

Satya Phani Dattatreya Diwakar
Rampalli
D.No.2-2, East Vipparru
Iragavaram Mandal
West Godavari Dist.

Vs. Dy.Commissioner of
Income Tax
Rajahmundry

[PAN :ALEPR8329N]

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by

: None

प्रत्यर्थी की ओर से / Respondent by

: Dr.Aparna Villuri, DR

सुनवाई की तारीख / Date of Hearing

: 09.05.2024

घोषणा की तारीख/Date of Pronouncement

: 28.05.2024

आदेश / O R D E R

Per Shri Duvvuru RL Reddy, Judicial Member :

This appeal is filed by the assessee against the order of Commissioner of Income Tax (Appeals) [CIT(A)], National Faceless Appeal Centre (NFAC), Delhi in DIN & Order No. ITBA/NFAC/S/250/2023-24/1059050551(1) dated 26.12.2023, arising

out of order passed u/s 143(3) r.w.s.147 of the Income Tax Act, 1961 (in short 'Act') dated 09.09.2021 for the Assessment Year (A.Y.) 2017-18.

2. Brief facts of the case are that the assessee had filed return of income for the year under consideration declaring returned income of Rs.14,14,880/- on 02.08.2017. The case was selected for scrutiny under CASS and the assessment was completed u/s 143(3) r.w.s. 144B of the Act and the income of the assessee was assessed at Rs.26699080/- after making additions of Rs.1,77,84,200/- u/s 69A in respect of cash deposits made in the bank accounts of the assessee and Rs.75,00,000/- u/s 69 in respect of estimated value of Godown at Bhimolu(V).

3. On being aggrieved, the assessee preferred appeal before the CIT(A) and the Ld.CIT(A) sustained the addition made by the AO and dismissed the appeal of the assessee ex-parte.

4. On being aggrieved, the assessee preferred appeal before the Tribunal, by raising the following grounds of appeal :

- 1. The CIT(A) is not justified in passing the order ex-parte without giving proper opportunity to the assessee.*
- 2. The CIT(A) has not considered the facts and circumstances of the case while passing the order and hence unjustified.*
- 3. The CIT(A) is incorrect in sustaining the addition on the account of unexplained money*

4. *The CIT(A) is incorrect in sustaining the addition on the account of unexplained investment*

5. *For the above and other grounds that may be urged at the time of hearing the present appeal is preferred.*

6. *The CIT(A) is not justified in not affording proper opportunity to the assessee is unjustified.*

5. The only issue as per the grounds of appeal is that the Ld.AO is not justified in making the addition and raising tax demand of Rs.3,04,31,352/- including interest u/s. 234B and 234C and the Ld.CIT(A) is also not justified in passing the order ex-parte without giving proper opportunity to the assessee.

6. The Ld.DR argued that the assessee was given sufficient opportunities before the revenue authorities, but the assessee did not try to controvert the findings of the AO by adducing supporting details / evidences. She, therefore, pleaded to uphold the order passed by the Ld.CIT(A) and dismiss the appeal of the assessee.

7. We have heard the Ld.DR and perused the material available on record. In the instant case, assessment in the case of the assessee was completed u/s 143(3) r.w.s. 144B and the income of the assessee was assessed at Rs.2,66,99,080/- . On appeal before the Ld.CIT(A), assessee's appeal was dismissed ex-parte. As per the grounds of appeal, the only

issue of the assessee is that the assessee was not given proper opportunity of being heard before the Ld.CIT(A) to substantiate his claim in support of the grounds raised before the Ld.CIT(A) and hence pleaded for an opportunity of being heard before the Ld.CIT(A) to meet the ends of justice. In view of the foregoing facts and circumstances of the case and in order to meet the principles of natural justice, we are inclined to remit the matter back to the file of the Ld.CIT(A) with a direction to afford an opportunity of being heard to the assessee. The assessee is also directed to adhere to the notices issued and cooperate with the department during the proceedings.

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

Order pronounced in the open court on 28th May, 2024.

Sd/-

(एस बालाकृष्णन)
(S.BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER न्यायिक सदस्य/JUDICIAL MEMBER

Dated : 28.05.2024

L.Rama, SPS

Sd/-

(दुव्वूरु आर.एल रेड्डी)
(DUVVURU RL REDDY)

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee- Satya Phani Dattatreya Diwakar Rampalli
D.No.2-2, East Vipparru, Iragavaram Mandal, Tanuku, West Godavari Dist.
2. राजस्व/The Revenue - The Dy.Commissioner of Income, Aayakar
Bhavan, Near Kambala Tank, Veerbhadrapuram, Rajahmundry
3. The Principal Commissioner of Income Tax, Rajahmundry
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम / DR,ITAT, Visakhapatnam
- 5..गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam