

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
Ms. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.753/PUN/2024

निर्धारण वर्ष Assessment Year : 2017-18

Avinash Rajendrakumar Gholap, A/P. Gholapwadi, Uddhat, Taluka Indapur, Pune - 413103 Maharashtra PAN : ABJPG2776M	Vs.	ITO, Ward-14(5), Pune
Appellant		Respondent

Assessee by : Shri Sarang Gudhate
Revenue by : Shri R.Y. Balawade

Date of hearing : 31.05.2024
Date of pronouncement : 31.05.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of National Faceless Appeal Centre (NFAC), Delhi dated 21.02.2024 for the assessment year 2017-18.

2. 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) was filed for the A.Y. 2017-18. Based on the receipt of information that the appellant made cash deposit of Rs.28,10,150/- during demonetization period in the bank account maintained with Axis Bank and Union Bank of India, the Assessing Officer (AO) issued notice u/s.142(1) calling upon the appellant to file the return of income. However, the appellant

filed the belated return on 16.11.2019 declaring income of Rs.8,69,440/-. While doing so, the AO made addition of cash deposit of Rs.21,52,000/- for the failure of the appellant to explain the source of the cash deposits.

3. Being aggrieved, an appeal was filed before the CIT(A)/NFAC who vide impugned order dismissed the appeal *ex parte*.

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

5. We heard the rival submissions and carefully perused the relevant material on record. On mere perusal of the contents of Para 3 of the impugned order, it would be clear that although the Id.CIT(A)/NFAC had afforded several opportunities to the appellant but it is evident that on no occasion, reasonable opportunity to respond to the hearing notices was given. Thus, the CIT(A)/NFAC had not given reasonable time to represent the matter offending the principles of natural justice. In the circumstances, we remand the matter to the CIT(A)/NFAC for *denovo* disposal of the appeal in accordance with law affording reasonable opportunity of hearing to the appellant.

6. In the result, the appeal filed by the assessee stands partly allowed for statistical purpose.

Order pronounced on this 31st day of May, 2024.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 31st May, 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