

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

BEFORE SHRI R.K. PANDA, VICE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.155 & 156/PUN/2024
निर्धारण वर्ष / Assessment Years : 2016-17 & 2017-18

Satish Manikrao Sakhre, Prajakta Near Water Tank, Jawahar Colony, Nagar Road, Beed - 431122 PAN : AVRPS8309Q	Vs.	Commissioner of Income Tax (Appeals), National Faceless Appeal Centre
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

Assessee by :	Shri Umesh Ruparel
Department by :	Shri Sourabh Nayak
Date of hearing :	06-05-2024
Date of Pronouncement :	06-05-2024

आदेश / ORDER

PER ASTHA CHANDRA, JM :

Two appeals filed by the assessee are directed against the order(s) dated 20.10.2023 of the Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [**"CIT(A)"**] pertaining to Assessment Years (**"AYs"**) 2016-17 and 2017-18.

2. The assessee has raised grounds in both the AYs containing therein statement of facts and arguments in support of the grounds. However, in essence the assessee has challenged the addition of Rs.2,02,62,693/- in AY 2016-17 and addition of Rs.2,06,02,253/- in AY 2017-18 made by the Ld. Assessing Officer (**"AO"**) which is maintained by the Ld. CIT(A) as the appellate orders have been passed ex-parte for non-appearance of the assessee during the appellate proceedings.

3. Briefly stated, as per Income Tax System (ITS) details available with the Income Tax Department following financial transactions of the assessee were noticed:

AY 2016-17

Description of transaction	(in Rs.)
Cash Deposit in bank A/c	13,64,160/-
Payment to contractor	18,72,45,753/-
Other Interest	1,52,780/-
Total	18,87,62,693/-

AY 2017-18

Description of transaction	(in Rs.)
Cash Deposit in bank A/c	Rs.73,40,810/-
Payment to contractor	Rs.13,25,89,432/-
Cash withdrawal from current account	Rs.96,60,977/-

4. Since the assessee had not filed returns for both the aforesaid AYs, the Ld. AO had reason to believe that under the provisions of clause (a) of Explanation 2 to section 147 of the Income Tax Act, 1961 (**the "Act"**) income of Rs.18,87,62,693/- in AY 2016-17 and income of Rs.13,15,89,432/- in AY 2017-18 escaped assessment. Accordingly, notices u/s. 148 dated 30.03.2021 were issued/served upon the assessee through system/ITBA portal for both the AYs. The assessment proceedings culminated in framing of assessment for AY 2016-17 on the income of Rs.2,33,22,990/- including therein addition of Rs.13,64,160/- as unexplained income u/s 69A; business income of Rs.1,87,45,753/- and income from other sources of Rs.1,52,753/-. For AY 2017-18 the Ld. AO computed total income at Rs.2,06,02,253/- including therein additions of Rs.27,45,500/- and Rs.45,96,810/- as unexplained income u/s 69A of the Act and business income of Rs.1,32,59,943/-. The assessment orders for AYs 2016-17 and 2017-18 were passed on 25.03.2022 and 23.03.2022 respectively u/s 147 r.w.s. 144 r.w.s 144B of the Act.

5. The assessee filed appeals for both the AYs before the Ld. CIT(A)/NFAC challenging the aforesaid additions. Despite service(s) of notice of hearing issued during the appellate proceedings there was non-compliance which resulted in ex-parte decision by the Ld. CIT(A)/NFAC dismissing the appeals of the assessee for both the AYs involved. Dissatisfied, the assessee is in appeal before the Tribunal.

6. We have heard Ld. Representatives of the parties and perused the records. It is submitted by the Ld. AR that the mother of Tax Consultant Mr. Rahul Parakh was very serious and expired on 16.10.2023. He could not access the e-mail during the period when notices were sent by the Ld. CIT(A)/NFAC. We, however, observe that the Ld. CIT(A) is silent on the merits of the case and the issues raised by the assessee before him.

7. On the facts and in the circumstances of the case, we are of the opinion that in the interest of justice and fair play the matter deserves to be sent back to the Ld. CIT(A)/NFAC for adjudicating the assessee's appeal(s) before him for both the AYs under consideration afresh on merits. The Ld. DR had no objection. The assessee shall co-operate fully during the appellate proceedings. Accordingly, we set aside the impugned orders of the Ld. CIT(A)/NFAC and direct him to decide the appeals de-novo on merits after allowing opportunity of hearing to the parties. We order accordingly.

8. In the result, the appeals of the assessee for AY 2016-17 and AY 2017-18 are allowed for statistical purposes.

Order pronounced in the open court on 06th May, 2024.

Sd/-
(R.K. Panda)
VICE PRESIDENT

Sd/-
(Astha Chandra)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 06th May, 2024.

रवि

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, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune