

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.702/PUN/2024

निर्धारण वर्ष / Assessment Year : 2017-18

Sanjay Shyamrao Kadam, At Post Karjat, Mhasoba Gate, Karjat, Dist. Ahmednagar – 414 402 Maharashtra PAN : AYSPK8482G	Vs.	ITO, Ward-2, Ahmednagar
Appellant		Respondent

Assessee by : Shri Prasad Bhandari
Revenue by : Shri Abdesb Kumar Jha

Date of hearing : 13.06.2024
Date of pronouncement : 13.06.2024

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 23.02.2024 for the assessment year 2017-18.

2. Brief facts of the case are that the appellant is an individual, no regular return of income under the provisions of section 139(1) for the A.Y. 2017-18 was filed. The Assessing Officer (AO), based on the information that the appellant made cash deposit of Rs.10,19,500/- with Union Bank of India, Karjat Branch, Ahmednagar, issued notice u/s.142(1) on 09.03.2018 calling upon the appellant to file the return of

income for the A.Y. 2017-18 which was duly served upon him. The said notice remained uncomplied with. The assessee had also not complied with the hearing notices. In the circumstances, the AO made addition of cash deposit of Rs.10,19,500/- as unexplained money and assessed to tax u/s.115BBE of the Income-tax Act, 1961.

3. Being aggrieved, an appeal was filed before the CIT(A) who vide impugned order dismissed the appeal for non-prosecution.

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

5. The Id. AR submits that the appellant could not cause any appearance either before the AO/CIT(A) owing to the fact that hearing notices was sent on e-mail and through ITBA portal. Since the appellant is an illiterate, he could not check e-mail. In the circumstances, it is prayed that the matter be restored to the file of AO in the interest of justice.

6. On the other hand, the Id. Sr. DR has no serious objection for remand of the matter.

7. I heard the rival submissions and perused the relevant material on record. Admittedly, the assessment as well as appellate orders were passed *ex parte*. Considering the above fact and the submissions made on behalf of assessee explaining the reasons for non-compliance with

hearing notices both before the AO and CIT(A), I deem it appropriate to remit the matter to the file of AO for *denovo* disposal of the appeal in accordance with law after affording due opportunity of being heard to the assessee. I order accordingly.

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

Order pronounced on this 13th day of June, 2024.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 13th June, 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.