

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “SMC” BENCH, AHMEDABAD**

**BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.325/Ahd/2024  
Assessment Year: 2012-13**

Mukeshgiri Hiragiri Goswami, B-6, Narayan Duplex, Near D-Mart, Kalaradarshan Chowkadi, Waghodia Road, Gujarat – 390 019. <b>[PAN – AGHPG 0469 Q]</b>	Vs.	The Income Tax Officer, Ward – 3(1)(1), Vadodara.
(Appellant)		(Respondent)
Assessee by	Shri Anujkumar Tiwari	
Revenue by	Shri Purshottam Kumar, Sr. DR	
Date of Hearing	10.06.2024	
Date of Pronouncement	14.06.2024	

**ORDER**

This appeal is filed by the assessee against order dated 05.12.2023 passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the Assessment Year 2012-13.

2. The assessee has raised the following grounds of appeal :-

- “1) *The grounds of appeal mentioned hereunder are without prejudice to each other.*
- 2) *The assessment order under appeal is bad in law and deserves to be quashed*
- 3) *The Learned Assessing Officer erred in fact and in law in making an addition of Rs.10,99,014/- on account of unexplained money under Section 69A of the Income Tax Act 1961.*
- 4) *Honorable National Faceless Appeal Centre, Delhi grievously erred in law and on facts in retaining the addition of Rs.10,99,014/-.*
- 5) *Looking to the opportunity for representing the defense your appellant preferred an appeal before Honorable bench of Income Tax Appellate Tribunal.*

6) *The learned AO and the Hon'ble National Faceless Appeal Centre, Delhi grievously erred in law and on facts in undertaking/confirming reassessment proceedings and making the assessment u/s.144."*

3. The Revenue observed that during the year under consideration, the assessee made cash deposits of Rs.10,40,000/- in his savants Bank Account with Bank of Baroda, Vadodara. The Assessing Officer observed that the assessee has not filed its return of income for the A.Y. 2012-13 within the prescribed time limit. The case was reopened under Section 147 of the Income Tax Act, 1961 after recording the reasons for doing so and obtaining necessary sanction under Section 151 of the Act, from the PCIT. Notice under Section 148 of the Act was issued on 29.03.2019 which was served upon the assessee but the assessee did not comply to the notice under Section 148 of the Act. The Assessing Officer subsequently issued notice under Section 142(1) of the Act dated 07.05.2019 and 09.09.2019 as well as 05.10.2019. There was no compliance, therefore, the Assessing Officer passed the Assessment Order under Section 144 read with Section 147 of the Act thereby making addition of Rs.10,99,014/- as cash deposits and other credit and treated the same as unexplained money under Section 69A of the Act.

4. Being aggrieved by the Assessment Order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. The Ld. AR submitted that as the assessee was totally dependent on Tax Consultant, was not aware about the non-appearance of the Consultant. The assessee has filed the details before the Tribunal which should be taken into account while deciding the appeal of the assessee on merit. The Ld. AR further submitted that the CIT(A) dismissed the appeal of the assessee on the ground of 17 days delay and non-attendance. The Ld. AR requested that the matter may be remanded back to the file of the CIT(A) for deciding the matter on merit.

6. The Ld. DR relied upon the Assessment Order and the order of the CIT(A).

7. Heard both the parties and perused all the relevant material available on record. It is pertinent to note that the CIT(A) has dismissed the appeal of the assessee for 17 days delay in filing the appeal before the CIT(A) as well as for non-attendance. From the perusal of records, it appears that the assessee was at mercy because of his Consultant's negligence and, therefore, could not contest the matter before the CIT(A). The documents submitted before the Tribunal appears to have a bearing on the addition made by the Assessing Officer. Therefore, the said documents are admitted. The delay in filing the appeal before the CIT(A) is condoned. The matter is remanded back to the file of the CIT(A) for verifying the documents given by the assessee and after taking cognisance of the same the issues contested by the assessee be decided on merit and as per the Income Tax Statute. Needless to say, the assessee be given opportunity of hearing by following the principles of natural justice.

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

Order pronounced in the open Court on this 14<sup>th</sup> June, 2024.

*Sd/-*  
**(SUCHITRA KAMBLE)**  
Judicial Member

**Ahmedabad, the 14<sup>th</sup> June, 2024**

**PBN/\***

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

*By order*

*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Ahmedabad benches, Ahmedabad*