

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No. 167/Ind/2024
Assessment Year:2017-18

Shri Gaurav Gupta, Ward No. 9, Petlawad, Jhabua (Assessee/Appellant)	<u>बनाम/</u> Vs.	ITO, Jhabua (Revenue/Respondent)
PAN: BUXPG0125J		
Assessee by	None	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	26.06.2024	
Date of Pronouncement	27.06.2024	

आदेश / O R D E R

Per B.M. Biyani, A.M.:

Feeling aggrieved by appeal-order dated 09.02.2024 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 25.09.2019 passed by learned ITO-Jhabua ["AO"] u/s 144 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2017-18, the assessee has filed this appeal.

2. The case was called twice but none appeared from assessee/appellant's side nor any adjournment application filed. The record shows

that notice of hearing has been duly served. The Ld. DR for revenue/respondent was ready to make submissions. On perusal of case-file, it is thought fit to proceed with the hearing and dispose of the matter. Accordingly, hearing is proceeded.

3. With the able assistance of Ld. DR for revenue/respondent, it is found that the subject-matter of litigation is a small addition of Rs. 3,51,000/- made by AO on account of cash deposit made by assessee in bank a/c during demonetization period. It is further observed that although the assessee submitted to AO that he received sufficient sums from his parents for making deposit but the AO rejected assessee's submission for want of supporting documents. The assessee contested AO's order in first-appeal before CIT(A) but the CIT(A) dismissed assessee's appeal on account of delay of 122 days in filing appeal. The assessee made a very short submission to the CIT(A), just in three sentences, submitting 'ignorance of law' as reason of delay and making a humble prayer for condonation of delay. But the CIT(A) was not convinced and did not accede to the submission of assessee. In doing so, the CIT(A) has not even considered the landmark decision of Hon'ble Supreme Court in **Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC)**. Therefore, in the interest of justice, one more opportunity should be given to the assessee to submit better particulars to the CIT(A) for consideration of delay. Needless to mention that the CIT(A) shall consider the assessee's submission in the light of the Hon'ble Supreme Court's decision in **Collector, Land Acquisition vs., MST Katiji**. It is

expected that the CIT(A) shall make consideration afresh without being influenced by his previous order in any manner. Accordingly, we remand this matter back to the file of CIT(A).

4. Resultantly, this appeal is allowed for statistical purpose.

Order pronounced in open court on 27.06.2024.

Sd/-
(VIJAY PAL RAO)
JUDICIAL MEMBER

sd/-
(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 27.06.2024.
CPU/Sr. PS

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
Indore Bench, Indore