

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

BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.518 to 521/PUN/2024
निर्धारण वर्ष / Assessment Years: 2013-14 to 2016-17

Sanjay Prabhakar Deopurkar, Flat No.7, Madhav Baug, Navnamrata Soc., Opp. Pratik Nagar, Paud Road, Kothrud, Pune- 411029. PAN : AQYPD0300N	Vs.	ITO, Ward-3(3), Pune.
Appellant		Respondent

Assessee by : Shri Sharad S. Shah
Revenue by : Shri Sourabh Nayak

Date of hearing : 24.06.2024
Date of pronouncement : 27.06.2024

आदेश / ORDER

PER BENCH :

The above captioned four appeals filed by the assessee are directed against the separate orders dated 17.01.2024 passed by Id. CIT(A)/NFAC for the assessment years 2013-14 to 2016-17 respectively.

2. Since the identical facts and common issues are involved in all the above captioned four appeals of the assessee, therefore, we proceed to dispose of the same by this common order.

3. First, we shall take up the appeal of the assessee in ITA No.518/PUN/2024 for A.Y. 2013-14.

ITA No.518/PUN/2024, A.Y. 2013-14 :

4. The appellant has raised the following grounds of appeal :-

- “1. The proceedings-initiated u/s 148A/ 148 are invalid, bad in law & therefore the order passed by the Ld. AO be quashed.*
- 2. The Ld. AO erred in making addition of Rs 2,60,42,822/- u/s 69 of the I.T. Act 1961.*
- 3. The Ld. AO ought to have added only reasonable profit to the total income instead of adding the entire amount.*
- 4. The Ld. AO be directed to grant telescoping benefit.*
- 5. The appellant craves its right to add to or alter the Grounds of Appeal at any time before or during the course of hearing of the case.”*

5. The facts, in brief, are that the assessee is an individual & has not filed his return of income for the period under consideration. On the basis of information available on insight portal of income tax department, that the assessee has made financial transactions having value of Rs.2,60,42,822/- in his bank account, notice u/s 148 was issued on 30-03-2021. Thereafter, notices u/s 142(1) were also issued on 28-06-2021 & 04-03-2022 respectively. But no response was received from the assessee & therefore vide order dated 17-03-2022 assessment was completed u/s 147 r.w.s. 144 of

the IT Act determining income of Rs.2,60,42,822/- as unexplained income u/s 69 of the IT Act.

6. Since the assessee remained absent in first appeal, ld. CIT(A)/NFAC vide order dated 17.01.2024 dismissed the appeal of the assessee.

7. Being aggrieved with the *ex-parte* decision of the ld. CIT(A)/NFAC, the appellant is in appeal before us.

8. Ld. AR submitted before us that the order passed by ld. CIT(A)/NFAC is unwarranted and bad in law. It was further submitted that the assessee is not well versed with the technology and therefore do not see the email or income tax portal regularly where the notices were uploaded by LD CIT(A)/NFAC. It was also submitted that the notices for assessment hearing were issued on 30-03-2021 & 28-06-2021 i.e. during Covid-19 pandemic period due to which the assessee could not attend the hearings & assessment order was also passed *ex-parte*. It was therefore humbly prayed before the bench to set-aside the *ex-parte* orders passed by both the subordinate authorities and further requested to remand the matter back to the file of the Assessing officer to re-do

the assessment afresh after providing reasonable opportunity of hearing to the assessee.

9. LD. DR supported the orders passed by the subordinate authorities.

10. We have heard Ld. Counsels from both the sides and perused the material available on record. We find that ld. CIT(A)/NFAC has issued total four notices to the assessee but all the notices were issued on email mentioned on the income tax portal. It is the contention of the ld. counsel of the assessee that the assessee is not familiar with the technology and due to which could not see the hearing notices issued by ld. CIT(A)/NFAC on email & income tax portal. We further find that the assessment hearing notices were also issued during Covid-19 pandemic period & therefore the assessee could not appear before Assessing Officer as well. We therefore find force in the arguments of the ld. counsel of the assessee & therefore, in the interest of justice, deem it proper to set-aside the orders passed by both the subordinate authorities & remand the matter back to the file of the Assessing Officer with a direction to re-do the assessment afresh after providing reasonable opportunity of hearing to the assessee. We therefore without going

into the merits of the case set-aside the ex-parte orders passed by both the subordinate authorities and remand the matter back to the file of the Assessing Officer to pass the assessment order afresh after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notice issued by Id. Assessing Officer and submit the requisite details on the appointed date without seeking any adjournment under any pretext, failing which Id. Assessing Officer is at liberty to pass appropriate order as per law. We hold and direct accordingly. Thus, the grounds of appeal raised by the assessee are allowed.

11. In the result, the appeal filed by the assessee in ITA No.518/PUN/2024 for A.Y. 2013-14 stands allowed for statistical purposes.

ITA Nos.519 to 521/PUN2024,
A.Ys. 2014-14 to 2016-17 :

12. Since the facts and issues involved in remaining three appeals of the assessee are identical, therefore, our decision in ITA No.518/PUN/2024 for A.Y. 2013-14 shall apply *mutatis mutandis* to the remaining three appeals of the assessee in ITA Nos.519 to 521/PUN/2024 for A.Ys. 2014-15 to 2016-17 respectively.

Accordingly, the remaining three appeals of the assessee in ITA Nos.519 to 521/PUN/2024 for A.Ys. 2014-15 to 2016-17 stands allowed for statistical purposes.

13. To sum up, all the above captioned four appeals of the assessee stands allowed for statistical purposes.

Order pronounced in the open Court on 27th June, 2024.

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

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 27th June, 2024.

Sujeet

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

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.