

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "SMC", HYDERABAD**

**BEFORE SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

आ.अपी.सं / ITA No. 547/Hyd/2024  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Pinnaka Prasad Rao, Vs. Income Tax Officer,  
Papannapet Mandal, Ward-1,  
Medak Dist. Sangareddy  
[PAN No. AKKPP5629E]

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri N. Ramappa, AR  
राजस्व द्वारा/Revenue by: Shri M. Naveen Kumar, DR

सुनवाई की तारीख/Date of hearing: 13/06/2024  
घोषणा की तारीख/Pronouncement on: 28/06/2024

आदेश / ORDER

Aggrieved by the order dated 29/07/2023 passed by the learned Commissioner of Income Tax (Appeals)- National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(A)"), for the assessment year 2017-18, assessee preferred this appeal with delay. In this connection, the assessee filed an affidavit, explaining the reasons for the delay that due to the exigency created by the infection of his crops by pests, he had to immediately take measures to save the crop on an emergency basis. Hence, the learned AR on behalf of the assessee, prayed that delay in filing the appeal is unintentional and inadvertent due to the circumstances beyond his control. Though the learned DR strongly opposed to condone the delay, there is no reason as to why this explanation of the assessee cannot be accepted. Recording the same, I condone the delay and proceed to hear the matter on merits.

2. Assessee is an individual, deriving income from salary and house property. He filed the return of income for the assessment year 2017-18, declaring an income of Rs. 2,89,150/-. Learned Assessing Officer found that there were deposits in his account during demonetisation period to the tune of Rs. 15,33,942/-. Stating that the assessee did not explain the source for such deposits, the learned Assessing Officer added the entire amount.

3. Assessee preferred appeal before the learned CIT(A) and submitted in the statement of account that the deposit of Rs. 1 lakh is out of the agricultural income and the deposit of Rs. 14,33,944/- was in fact not deposited in his account, but in fact it was deposited in the account of Geeta Educational Society of which the assessee is a director. According to the assessee, inadvertently, his PAN was linked to the bank account of the Geeta Educational Society. Assessee claims to have submitted the bank account of the Geeta Educational Society, wherein such a deposit is reflected, but the impugned order reveals that no such statement was submitted.

4. Learned CIT(A) observed that no evidence is produced and the assessee also did not enter appearance before him and, therefore, there were no grounds to interfere. Accordingly, he dismissed the appeal. Hence, this appeal.

5. It is contended by the assessee that the account where the sum of Rs. 14,33,942/- was deposited in fact belongs to the Geeta Educational Society and it does not belong to him at all. Assessee further contended that he did not receive the notices because those were sent by e-mail and he had no access to e-mail and his auditor also has not informed him. Learned AR contended that assessee does not stand to gain by not producing the same.

6. Learned DR, placed strong reliance on the orders of the Revenue authorities and vehemently opposed to receive the additional evidence.

7. I have gone through the record in the light of the submissions made on either side. It is a fact that the assessee pleaded before the learned CIT(A) by way of statement of facts that Rs. 1 lakh is part of his agricultural income and Rs. 14,33,942/- does not belong to him as reflected in the bank account of the Geeta Educational Society. Assessee pleads that the evidences could not be produced before the learned CIT(A) because he did not receive the notices and his auditor also did not inform him. Assessee does not stand to gain by withholding the best evidence in his custody unless prevented by some valid reason. There is no reason for me not to believe the plea taken by the assessee. I, therefore, receive the additional evidence, set aside the impugned order and restore the issue to the file of the learned Assessing Officer to decide the issue afresh. I direct the assessee to co-operate with the learned Assessing Officer in getting the matter disposed of on merits, without seeking any adjournments and the learned Assessing Officer to take a fresh look at the matter, after affording a reasonable opportunity of being heard to the assessee. Grounds are accordingly treated as allowed for statistical purposes.

8. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on this the 28<sup>th</sup> day of June, 2024.

Sd/-  
**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Hyderabad,  
Dated: 28/06/2024

TNMM

Copy forwarded to:

1. Pinnaka Prasad Rao, H. No. 7-1, Lakshminagar Village, Papannapet Mandal, Medak District.
2. Income Tax Officer, Ward-1, Sangareddy.
3. The Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. GUARD FILE.

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ASSISTANT REGISTRAR  
ITAT, HYDERABAD