

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'B' Bench, Hyderabad

Before Shri Manjunatha, G. Accountant Member and
Shri K. Narasimha Chary, Judicial Member

आ.अपी.सं / **ITA No.446/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Srinivasa Rao Gunja Hyderabad PAN:AGLPG2052K (Appellant)	Vs.	Income Tax Officer Ward - 14(1) Hyderabad (Respondent)
निर्धारिती द्वारा / Assessee by: Advocate Mohd. Afzal		
राजस्व द्वारा / Revenue by: Shri CH Rajeswara Reddy, DR		
सुनवाई की तारीख / Date of hearing: 03/07/2024		
घोषणा की तारीख / Pronouncement: 03/07/2024		

आदेश/ORDER

Per Manjunatha, G. A.M

This appeal filed by the assessee is directed against the order dated 01/02/2024 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2017-18.

2. Facts of the case, in brief, are that the assessee is an individual and is a commission agent. He filed his return of income for the A.Y 2017-18 on 12.11.2017 declaring total income of Rs.3,51,250/-. The case was selected for scrutiny through

CASS to verify substantial cash deposits in bank accounts during the year. Accordingly, statutory notices u/s 143(2) & 142(1) were issued and served on the assessee to which the assessee has not responded. Even there was non-compliance from the assessee to the show cause notices. Thus, the Assessing Officer completed the assessment u/s 144 considering an amount of Rs.2,05,57,700/- as unexplained income/cash credit u/s 69A of the I.T. Act, 1961.

3. Being aggrieved, the assessee preferred an appeal before the learned CIT (A). Though the learned CIT (A) upheld the addition of Rs.2,05,57,700/- as unexplained cash credit by the Assessing Officer u/s 143(3), however, directed the Assessing Officer to verify the record for allowing deduction under Chapter VI-A of Rs.1,50,000/-. Thus, the learned CIT (A) partly allowed the appeal of the assessee.

4. Being aggrieved with such order of the learned CIT (A) the assessee is in appeal before the Tribunal.

5. The learned Counsel for the assessee submitted that the assessee has not received the statutory notices sent by the Department, hence the assessee was unable to appear before the Assessing Officer and furnish the requisite details. If given an opportunity, the assessee would be in a position to appear before the Assessing Officer and furnish the requisite details/evidences.

6. The learned DR, on the other hand, supporting the orders of the authorities below submitted that the assessee has not complied with the statutory and show cause notices issued by the Department. Hence, the grounds raised by the assessee should be dismissed and the orders of the lower authorities should be upheld.

7. We have heard both the parties, perused the material available on record and gone through the orders of the authorities below. It is the submission of the learned Counsel for the assessee that the assessee has not received the notices issued by the Assessing Officer and thus could not furnish details/evidences before the Assessing Officer. Considering the totality of the facts of the case and circumstances, we set aside the issue to the file to the Assessing Officer with a direction to give one opportunity of being heard to the assessee to substantiate its claim. The assessee is also hereby directed to appear before the Assessing Officer on the appointed date and time and furnish the requisite details/evidences as called for by the Assessing Officer without seeking any adjournment under any pretext. We hold and direct accordingly.

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

Order pronounced in the Open Court on 3rd July, 2024.

Sd/- (K. NARASIMHA CHARY) JUDICIAL MEMBER	Sd/- (MANJUNATHA, G.) ACCOUNTANT MEMBER
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Hyderabad, dated 3rd July, 2024

Vinodan/sps

Copy to:

S.No	Addresses
1	Shri Srinivasa Rao Gunja, 8-2-293/82/CSN/55, Chatrapati Shivaji Nagar, Film Nagar, Hyderabad 500096
2	Income Tax Officer Ward 14-1, Hyderabad
3	Pr. CIT – Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order