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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.830 and 843/PUN/2024
निर्धारण वर्ष /Assessment Year : 2016-17

Baba Shivaji Khawale, Sr.No.1264, Near Nagaraj Body Builder, Chikhali, Pune – 411 062 Maharashtra PAN : BQAPK3725R	Vs.	ITO, Ward-8(3), Pune
Appellant		Respondent

Assessee by	:	Shri B.B. Mane
Revenue by	:	Shri Ramnath P. Murkunde
Date of hearing	:	08.07.2024
Date of pronouncement	:	09.07.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

These are the appeals filed by the assessee against the separate orders of National Faceless Appeal Centre (NFAC), Delhi dated 06.03.2024 levying penalty u/s.271(1)(b) and 271(1)(c) of the Income-tax Act, 1961 (hereinafter also called 'The Act') for the assessment year 2016-17.

2. Since the identical facts and common issues are involved in the above appeals of the appellant, we proceed to dispose of the same by this common order. For the sake of convenience and clarity, the facts relevant to the appeal of the appellant in ITA No.830/PUN/2024 are stated herein.

3. Briefly, the facts of the case are that the appellant is an individual who is engaged in the business of scrap material. The appellant did not file any Return of Income under the provisions of section 139(1) of the Act. Based on information available with the Department that the appellant deposited cash of Rs.40,94,570/- with Shri Renukamata Multi State Urban Cooperative Credit Society, the Assessing Officer formed an opinion that income escaped assessment to tax. Accordingly issued notice u/s.148. The appellant neither complied to the notice u/s.148 nor to the notices issued u/s.142(1). In the circumstances, the AO was constrained to complete the assessment u/s.144 r.w.s147 of the Act after making addition of Rs.40,97,570/- as unexplained money. Thereafter, the AO levied penalty of Rs.10,000/- u/s.271(1)(b) of the Act.

4. Being aggrieved by the above penalty order, an appeal was filed before the ld. CIT(A)/NFAC who vide impugned order confirmed the action of the AO.

5. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

6. The ld. AR submits that the appellant could not cause any appearance before the authorities as the communication of hearing notices u/s.142(1) were sent on e-mail vijayjadhav1255@gmail.com which is unrelated to the appellant. He, therefore, prayed for an opportunity to the appellant by remanding the matter to the file of ld.CIT(A)/NFAC.

7. On the other hand, the ld. DR has no serious objection for remanding the matter to the file of CIT(A)/NFAC for *denovo* adjudication.

8. We heard both the sides and carefully examined the facts of the case. Admittedly, the appellant could not cause any appearance before the authorities which led to dismissal the appeal *ex parte*. The appellant vide grounds of appeal assailed that the notices were sent on the email id which is unrelated to the appellant. In the circumstances and in the interest of justice, we deem it proper to remit the issue to the file of ld. CIT(A)/NFAC for *denovo* disposal of appeal in accordance with law after affording due opportunity of hearing to the appellant. We order accordingly.

9. In the result, the appeal of the assessee is partly allowed for statistical purposes.

10. The facts and issues stated in ITA No.830/PUN/2024 are identical even in appeal bearing ITA No. 843/PUN/2024. Therefore, the finding given in ITA No.830/PUN/2024 equally holds good for the appeal ITA No. 843/PUN/2024.

11. To sum up, both the appeals of the assessee are partly allowed for statistical purposes.

Order pronounced on this 09th day of July, 2024.

Sd/-	**Sd/-**
(VINAY BHAMORE)	**(INTURI RAMA RAO)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 09th July, 2024

Satish

<u>आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :</u>

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “**A**” बेंच, पुणे / DR, ITAT, “A” Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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