

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "H" (SMC) Bench, Mumbai.

Before Shri Pavan Kumar Gadale (JM) & Smt Renu Jauhri (AM)

I.T.A. No. 1986/Mum/2024 (A.Y. 2014-15)

Vitthal Ummanasa Pawar Gajendragada Dollars Colony, Behind Dr Dani Hospital, Gajendragad, Gagendragad, Gadag, 582114, Karnataka. PAN : AHJPP9874H (Appellant)	Vs.	ITO Aayakar Bhawan, Mumbai. (Respondent)
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Assessee by	None
Department by	Ms Jancy Elizabeth Rani L. (Sr. DR)
Date of Hearing	22.07.2024
Date of Pronouncement	24.07.2024

ORDER

PER RENU JAUHRI (AM) :-

The assessee has filed this appeal challenging the order dated 20-02-2024 passed by Ld CIT(A), NFAC, Delhi for the AY 2014-15.

2. The assessee has raised the following grounds: -

- The order passed by the Ld. CIT(A) is illegal, Baseless and opposed to the facts of the case. Proper opportunity of being heard has not been given to the assessee. The CIT(A) ought to have held that proceedings under section 148 are illegal and baseless.*

2. Section 69A- the Ld. CIT(A) has erred in making an addition of Rs.2846700/- to the income without any basis. Mere cash deposits in the bank cannot be taken as income of the assessee. The Ld. CIT(A) has not given his proposal to add the said amount to the income of the assessee. The Ld. CIT(A) has erred in confirming the addition of Rs.2846700/-.

3. Section 234A and 234B- The Ld. ITO has erred levying interest under section 234A and 234B of the Income Tax Act.

4. Section 144- The assessee prays leave to add any more grounds of appeal before or at the time of hearing.”

3. The brief facts of the case are that the assessee had not filed return of income for AY. 2014-15. The case was re-opened and it was noticed that the assessee had made cash deposits amounting to Rs.28,46,700/- in State Bank of Hyderabad and Axis Bank Limited during the financial year 2013-14. The assessee neither filed return of income in response to notice u/s 148 nor responded to the show cause notice issued by the AO. Accordingly, assessment u/s 144 r.w.s 147 of the Income Tax Act, 1961 (hereinafter “the Act”) was made at an income of Rs.28,46,700/- on account of unexplained cash deposits. The Ld. CIT(A) vide order dated 20.02.2024 dismissed the appeal as the assessee did not furnish any submission explaining sources of cash deposit.

4. Before us, none appeared on behalf of the assessee. It is noticed that the appeal has been dismissed by the Ld. CIT(A) *ex parte* and therefore in the interest of justice, we restore the matter to the file of the Ld. CIT(A) for fresh adjudication after affording due opportunity to the assessee.

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

Order pronounced in the open court on 24/07/2024

Sd/-
(Pavan Kumar Gadale)
Judicial Member

Sd/-
(Renu Jauhri)
Accountant Member

Mumbai.; Dated : 24/07/2024

Vijay Pal Singh, (Sr. PS)

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai.
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai