

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“D” BENCH, MUMBAI**

**BEFORE MS PADMAVATHY S, AM &  
SHRI RAHUL CHAUDHARY, JM**

**I.T.A. No. 127/Mum/2024  
(Assessment Year: 2017-18)**

<b>Meena Matai Ajmer</b> 703/16, Minar Hotel, Cavanduspura Madar Gate, Ajmer, Rajasthan-305001 <b>PAN : AAHPM5370L</b>	Vs.	<b>ITO, Ward-23(2)(3)</b> Room No. 110, 1 <sup>st</sup> Floor, Matru Mandir, Tardeo Road, Mumbai-400007.
<b>Assessee)</b>	:	<b>Respondent)</b>

**Assessee/Appellant by** : Shri Manoj Mundra, CA  
**Revenue/Respondent by** : Shri Nayanjyoti Nath, Sr. DR

**Date of Hearing** : 22.07.2024  
**Date of Pronouncement** : 29.07.2024

ORDER

**Per Padmavathy S, AM:**

This appeal by the assessee is against the order of the Commissioner of Income Tax (Appeals) / National Faceless Appeal Centre, Delhi [for short 'the CIT(A)] dated 09.11.2023 for the AY 2017-18. The assessee has raised the following grounds of appeal:

*“1. Under the facts and in law, the learned CIT(A) erred in confirming addition of Rs. 28,17,000/- being cash deposits made in the bank account to the income of the appellant u/s 69A of the Income Tax Act, 1961.*

*1.1 Under the facts and in law, the learned CIT(A) erred in confirming the addition without providing reasonable and adequate opportunity to the appellant.”*

2. The assessee is an individual and filed the return of income for AY 2017-18 declaring a total income of Rs. 3,91,000/-. The case was selected for scrutiny under CASS and the statutory notices were duly served on the assessee. The AO noticed that the assessee has made a cash deposit of Rs. 28,17,000/- in bank account during demonetization period. The AO proceeded to make an addition under section 69A towards the cash deposit for the reason that the assessee failed to provide the details of nature and source of a cash deposit. Aggrieved the assessee filed further appeal before the CIT(A). The CIT(A) dismissed the appeal in limine for the reason that the assessee has not responded to various notices issued by the CIT(A).

3. We heard both the parties and perused the material on record. We notice from the order of the CIT(A) that notices have been issued as per details below:

<b>Date of Notice</b>	<b>Compliance Date</b>	<b>Remarks</b>
15 <sup>th</sup> January 2021	22 <sup>nd</sup> January 2021	No details furnished nor any petition for adjournment was received.
25 <sup>th</sup> January 2021	29 <sup>th</sup> January 2021	No details furnished nor any petition for adjournment was received.
14 <sup>th</sup> July, 2023	21 <sup>st</sup> July 2023	No details furnished only petition for adjournment was received.
13 <sup>th</sup> September, 2023	20 <sup>th</sup> September, 2023	No details furnished only petition for adjournment was received.
12 <sup>th</sup> October 2023	18 <sup>th</sup> October, 2023	No details furnished only petition for adjournment was received.

4. From the perusal of the above table, it is clear that though the assessee has not furnished any details in response to the notices, adjournments are sought in response to each of the notices. However, we notice that the CIT(A) did not afford any further opportunity to the assessee and dismissed to the appeal ex-parte. It is the submission of the ld. AR that the assessee has responded to each of the notices and sought time for collating the data which the CIT(A) failed to provide and

therefore there is a violation of natural justice. Considering the facts and circumstances of the case and in the interest of natural justice, we are inclined to give one more opportunity to the assessee to appear before the CIT(A) and present the case of merits. Accordingly, we remit the appeal back to the CIT(A) for denovo adjudication. The assessee is directed to provide the necessary details as may be called for by the CIT(A) without seeking adjournment and co-operate with appellate proceedings. It is ordered accordingly.

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

*Order pronounced in the open court on 29-07-2024.*

**Sd/-**  
**(RAHUL CHAUDHARY)**  
**Judicial Member**

*\*SK, Sr. PS*

**Sd/-**  
**(PADMAVATHY S)**  
**Accountant Member**

**Copy of the Order forwarded to :**

1. The Assessee
2. The Respondent
3. DR, ITAT, Mumbai
4. Guard File
5. CIT

BY ORDER,

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**