

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

Before Shri Manjunatha, G. Accountant Member

आ.अपी.सं / **ITA No.692/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Mohd. Mustafa Hyderabad PAN:AJJPM1212A (Appellant)	Vs.	Income Tax Officer Ward 8(1) Hyderabad (Respondent)
निर्धारिती द्वारा/Assessee by: Shri SNSR Chinmai, Advocate		
राजस्व द्वारा/Revenue by:: Shri Ashosh Kumar Shukla,DR		
सुनवाई की तारीख/Date of hearing: 08/08/2024		
घोषणा की तारीख/Pronouncement: 08/08/2024		

आदेश/ORDER

This appeal filed by the assessee is directed against the order dated 26/06/2024 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2017-18.

2. The brief facts of the case are that the assessee is an individual, e-filed his return of income for the A.Y 2017-18 on 16.01.2018 by declaring income of Rs.7,02,100/- after claiming Chapter VIA deduction of Rs.1,67,500/-. The return of income was processed u/s 143(1) and the case has been selected for limited scrutiny under "CASS" to verify the credit card payments

during the year under consideration. Accordingly statutory notices u/s 143(2) and 142(1) was issued on 9.8.2018, 10.01.2019 and 8.2.2019 through ITBA wherein relevant information had been called for from the assessee to verify the genuineness of the sources of cash payments towards the credit card. Since the assessee failed to comply with the notices, the Assessing Officer completed the assessment and brought to tax an amount of Rs.30,57,186/- u/s 69C of the I.T. Act, 1961.

3. Being aggrieved by the assessment order, the assessee preferred an appeal before the learned CIT (A). Before the learned CIT (A), the assessee could not substantiate the sources of cash for the payment made towards credit card. Thus, the learned CIT (A) dismissed the appeal of the assessee and upheld the action of the Assessing Officer.

4. Aggrieved by the order of the learned CIT (A), the assessee is in appeal before the Tribunal.

5. The learned Counsel for the assessee submitted that the learned CIT (A) erred in deciding the appeal without providing proper opportunity to the appellant to substantiate his claim. The learned Counsel for the assessee further submitted that given an opportunity, the assessee would be in a position to furnish all the requisite details before the Assessing Officer with documentary evidence.

6. The learned DR, on the other hand, supporting the orders of the authorities below submitted that the assessee failed to comply with the statutory notices issued by the Department despite several opportunities granted by the Assessing Officer as well as the learned CIT (A). Hence, the orders of the Assessing Officer and the learned CIT (A) should be upheld and the grounds raised by the assessee should be dismissed.

7. I have heard both the parties, perused the material available on record and gone through the orders of the authorities below. I find that the assessee did not appear nor furnish the relevant details before the lower authorities despite several opportunities provided to the assessee. It is the submission of the learned Counsel for the assessee that given an opportunity, the assessee would be in a position to furnish all the necessary details with documentary evidence before the learned Assessing Officer. Considering the totality of the facts and circumstances of the case, I deem it proper to restore the issue back to the file of the Assessing Officer with a direction to give reasonable opportunity of being heard to the assessee to substantiate his case. The assessee is hereby directed to appear before the Assessing Officer on the appointed date and time and furnish the requisite details without seeking any adjournment. Thus, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the Open Court at the time of hearing itself
i.e. on 8th August, 2024.

Sd/-

**(MANJUNATHA, G.)
ACCOUNTANT MEMBER**

Hyderabad, dated 8th August, 2024.

Vinodan/sps

Copy to:

S.No	Addresses
1	Shri Mohd. Mustafa, 21-4-242 Gulabsingh Bowli, Bahadurpura, Hyderabad 500064
2	Income Tax Officer Ward 8(1) Hyderabad
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order

1.	Draft dictated on	8 th August, 2024	
2.	Draft placed before author	8 th August, 2024	
3.	Approved Draft comes to the Sr.P.S./PS	8 th August, 2024	
4.	Kept for pronouncement on	8 th August, 2024	
5.	File sent to the Bench Clerk	8 th August, 2024	
6.	Date on which file goes to the Head Clerk	8 th August, 2024	
7.	Date of Dispatch of order	August, 2024	