

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER**  
**AND**  
**SHRI B.M. BIYANI, ACCOUNTANT MEMBER**

**ITA No. 312/Ind/2024**  
**Assessment Year: 2011-12**

Ramesh Chandra Verma, Ward-3, Village Sundrel, Tehsil - Dharampuri	<b><u>बनाम/</u></b> Vs.	Income-tax Officer, Dhar
(Assessee/Appellant)		(Revenue/Respondent)
<b>PAN:AFQPV9932H</b>		
Assessee by	Shri Lucky Singhal, CA	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	28.08.2024	
Date of Pronouncement	29.08.2024	

**आदेश / O R D E R**

**Per B.M. Biyani, A.M.:**

Feeling aggrieved by appeal-order dated 09.02.2024 passed by learned Commissioner of Income-Tax (Appeals)-Addl/JCIT(A)-1, Pune ["CIT(A)"] which in turn arises out of assessment-order dated 12.12.2018 passed by learned ITO, Dhar ["AO"] u/s 144/147 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2011-12, the assessee has filed this appeal.

2. On hearing learned Representatives of both sides, it emerges that the CIT(A) has decided first-appeal *ex-parte* assessee for the reason that the

assessee did not make any submission before him despite opportunities given. Ld. AR for assessee submits that the notices of hearing were not sent to assessee in physical mode and therefore the assessee could not make representation before CIT(A) being unaware of hearings fixed by CIT(A). Ld. AR further submits that the AO has also passed ex-parte order whereby he has made addition of Rs. 19,05,500/- u/s 69 treating the deposits made in assessee's bank a/cs as unexplained. He submitted that the assessee had sufficient agricultural income and also there were withdrawals from bank a/c which were available for making deposits/re-deposits in bank a/c. He submitted that the assessee has filed additional evidences in Paper-Book to explain these sources. He submitted that the assessee is ready and willing to explain sources of deposits in bank a/cs by means of these additional evidences. Ld. DR for revenue submits that the documents filed by assessee are additional evidences which require examination and verification by Jurisdictional AO ["JAO"]. Therefore, he proposed to remand this case to the level of JAO with a suitable direction to assessee to represent his case before JAO and do not seek unnecessary adjournments. Ld. AR for assessee agrees to the proposal of Ld. DR.

3. In view of consensus by both sides and also having regard to the principle of natural justice and fair play, we deem it fit to give one more opportunity to assessee so that the assessee can represent his case before JAO for a proper adjudication. Accordingly, we remand this matter back to the file of JAO for a proper adjudication on merit after giving opportunity of

hearing to the assessee, uninfluenced by his earlier order in any manner. The assessee is also directed to ensure participation in the hearings as may be fixed by JAO and do not seek unnecessary adjournments failing which the JAO shall be at liberty to pass appropriate order in accordance with law.

**4. Resultantly, this appeal is allowed for statistical purpose.**

Order pronounced in open court on 29.08.2024.

Sd/-  
(VIJAY PAL RAO)  
JUDICIAL MEMBER

sd/-  
(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**  
दिनांक /Dated : 29.08.2024  
CPU/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

By order  
Assistant Registrar  
Income Tax Appellate Tribunal  
Indore Bench, Indore