

**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.756/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Sri Mohd. Abdul Samad HYDERABAFD PAN:CTUPS8616K (Appellant)	Vs.	Income Tax Officer Ward - 1 Hyderabad (Respondent)
निर्धारिती द्वारा / Assessee by: Shri Mohd Afzal, Advocate		
राजस्व द्वारा / Revenue by: Shri S.P.G. Mudaliar, DR		
सुनवाई की तारीख / Date of hearing: 03/09/2024		
घोषणा की तारीख / Pronouncement: 03/09/2024		

**आदेश/ORDER**

This appeal filed by the assessee is directed against the order dated 27/02/2024 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2017-18.

2. At the outset, it is seen that the appeal filed by the assessee is time barred by 103 days. The assessee has explained the reasons for the delay of 103 days in filing of the appeal. After hearing the learned DR, the appeal filed by the assessee is admitted for adjudication.

3. The brief facts of the case are that the assessee is a non-filer. As per the AIMS data available, the assessee, Shri Mohammad Abdul Samad deposited cash of Rs.16,45,730/- during the demonetization period i.e. 08.11.2016 to 31.12.2016. A notice u/s 142(1) of the I.T. Act dated 24.01.2018 was issued to the assessee to file return of income for the A.Y. 2017-18 by 23.02.2018. The assessee has not filed any return income in response to this notice. In view of non-response from the assessee to the notice u/s 142(1), a letter dated 02.05.2019 was issued to the assessee calling for information like reasons for not filing the return of income, nature and sources of cash deposit made during the demonetization period along with supporting documentary evidences. There was no response from the assessee to this letter also.

4. As per the provisions of Section 133(6), information has been obtained from Axis Bank, Moosarambagh, Hyderabad, State Bank of India, Malakpet, Hyderabad and Andhra Bank, Jayanagar, Hyderabad where the cash deposits were made. According to the Assessing Officer, the bank accounts held by the assessee with the above banks revealed that assessee has made total deposits of Rs.46,72,344/- during the year 2016-17 (01.04.2016 to 31.03.2017) and deposits aggregating to Rs.23,41,634/- during the demonetization period i.e. 08.11.2016 to 31.12.2016.

5. Since the assessee did not comply with the statutory notices issued by the Department nor filed any details/evidences, the Assessing Officer completed the assessment u/s 144 of the I.T. Act, 1961 and treated the unexplained money u/s 69A r.w.s. 115BBE of the I.T. Act, 1961 for an amount of Rs./46,72,334/-. Further, penalty proceedings u/s 271AAC and 272A(1)(d) r.w.s. 271F were also initiated separately.

6. Being aggrieved, the assessee preferred an appeal before the learned CIT (A). Before the learned CIT (A), the assessee filed various details. The learned Counsel for the assessee claimed that the learned CIT (A) forwarded additional evidences filed by the assessee to the Assessing Officer for remand report. The appellant had also appeared before the Assessing Officer in remand proceedings and explained the case but the learned CIT (A) passed ex-parte appellate order without considering the evidences filed by the assessee and also the remand report from the Assessing Officer.

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

8. The learned DR, fairly agreed that although the learned CIT (A) has also sought for remand report from the Assessing Officer, but because the Assessing Officer did not submit any remand report, the learned CIT (A) disposed off the appeal filed

by the assessee and sustained the addition made by the Assessing Officer.

9. The learned Counsel for the assessee submitted that given an opportunity, the assessee would be in a position to file all the requisite details/evidences before the learned CIT (A).

10. I have heard both the parties, perused the material available on record and gone through the orders of the authorities below. In my considered view, when the appellant has filed various evidences, the learned CIT (A) ought to have considered the evidences filed by the assessee and also to obtain remand report from the Assessing Officer when he himself sought for the said remand report. Since the learned CIT (A) has dismissed the appeal filed by the assessee without considering the additional evidences filed by the assessee and also not obtained the remand report from the Assessing Officer, I deem it proper to remand this issue to the file of the learned CIT (A). Thus, I set aside the order of the learned CIT (A) and restore the issue back to the file of the learned CIT (A) for fresh consideration.

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

Order pronounced in the Open Court on 3<sup>rd</sup> September, 2024.

Sd/-

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

Hyderabad, dated 3<sup>rd</sup> September, 2024.

*Vinodan/sps*

Copy to:

S.No	Addresses
1	Shri Mohd. Abdul Samad, 17-1-391/2/K/93, Khaja Bagh Saidabad, Khaja Bagh, Hyderabad 500059
2	Income Tax Officer Ward 9(1) IT Towers, AC Guards, Hyderabad
3	Pr. CIT – Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*