

**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH : BANGALORE**

**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER
AND
SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER**

ITA No. 1232/Bang/2024
Assessment Year : 2012-13

Shri Anagonadanahalli Renukaiah Arunkumar, RMC Yard, Tiptur – 572 201. PAN: AKUPA8354K	Vs.	The Income Tax Officer, Ward – 1, Tiptur.
APPELLANT		RESPONDENT

Assessee by	:	Ms. Lakshmi .S, Advocate
Revenue by	:	Ms. Neha Sahay, JCIT-DR

Date of Hearing	:	03-09-2024
Date of Pronouncement	:	05-09-2024

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal arises out of the order dated 16/05/2024 passed by NFAC, Delhi, on following grounds of appeal:

“1. The Order of the learned Commissioner passed under section 250 of the Act is opposed to law, equity, weight of evidence, probabilities and the facts and circumstances in the Appellant's case.

2. The Appellant denies to be assessed to tax on total income as determined by the learned AO of Rs. 1,75,96,860/- as against the total income reported by the

Appellant of Rs. 4,93,160/- on the facts and circumstances of the case.

3. The learned Commissioner of Income Tax (appeals) is not justified in passing a cryptic order, without application of mind and a nonspeaking order in the facts and circumstances of the case.

4. The learned Commissioner of Income-tax (Appeals) erred in passing the order without giving sufficient opportunity of being heard thus violating the principles of natural justice rendering the order liable to be cancelled on the facts and circumstances of the case.

5. The learned Commissioner of Income-tax (Appeals) erred in dismissing the appeal on the basis that the Appellant has denied to have received from Shri Anil Kumar Jain which is not acceptable as per information received from ADIT(Inv.) Gwalior (MP) in the facts and circumstances of the case.

6. The learned Commissioner of Income-tax (Appeals) erred in not adjudicating the issue that the learned AO concluded the assessment without disposing the objections of the Appellant which is a clear violation of the ratio laid down by the Honourable Supreme Court in the case of M/s GKN Driveshafts, reported in 259 ITR 19.

7. The learned Commissioner of Income-tax (Appeals) erred in not directing the learned AO to provide the complete details of investigation report which was used against the Appellant in the facts and circumstances of the case.

8. The learned Commissioner of Income-tax (Appeals) erred in law that when the entire amount of Rs. 1,71,03,700 was included in the turnover and appropriate taxes were discharged, the same cannot be once again treated as unexplained cash credit which is unsustainable in law.

9. The learned Commissioner of Income-tax (Appeals) erred in upholding the addition of Rs.1,71,06,700/- as unexplained cash credit when section 68 is not applicable in the facts and circumstances of the case.

10. The Appellant craves leave to add, alter, delete or substitute any of the grounds urged above.

11. *In the view of the above and other grounds that may be urged at the time of the hearing of the appeal, the Appellant prays that the appeal may be allowed in the interest of justice and equity.”*

2. At the outset, on perusal of the impugned order, we note that the Ld.CIT(A) cryptically considered the issue without adjudicating the independent grounds raised by the assessee. It is also not known from the impugned order whether assessee was provided with opportunity of being heard in accordance with law.

3. In the interest of justice, we remit this appeal back to the Ld.CIT(A)/NFAC with the direction to pass a detailed order on merits in respect of each grounds raised by the assessee in form 35. Needless to say that proper opportunity of being heard must be granted to assessee in accordance with law.

Accordingly, we allow the present appeal on ground no. 3 raised by the assessee before this *Tribunal*. All other grounds on merits are kept open.

In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 05th September, 2024.

Sd/-
(RAMIT KOCHAR)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 05th September, 2024.
/MS /

Copy to:

1. Appellant
3. CIT
5. Guard file

2. Respondent
4. DR, ITAT, Bangalore
6. CIT(A)

By order

Assistant Registrar,
ITAT, Bangalore