



BEFORE HON'BLE SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

AND

HON'BLE SHRI VINAY BHAMORE, JUDICIAL MEMBER

ITA No. 1408 & 1409/PUN/2024

Assessment Year : 2013-14 & 2014-15

Kambli Prakash Dattu

A-5, Kohinoor Estate,

Mumbai-Pune Road,

Wakdwadi, Pune-411003

PAN: AAFHK5385K.

..... *Appellant*

V/s

National Faceless e-Asstt. Centre,

Delhi.

..... *Respondent*

**Appearances**

Assessee by : None for the Assessee

Revenue by : Mr BS Rajpurohit ['Ld. DR']

Date of conclusive Hearing : 09/09/2024

Date of Pronouncement : 09/09/2024

**ORDER**

**PER G. D. PADMAHSHALI, AM;**

This twin appeal of the assessee impugns separate DIN & Orders dt. 28/03/2024 passed by the first appellate authority ['Ld. NFAC/ CIT(A)' hereinafter] u/s 250 of the Income-tax Act, 1961 ['the Act' hereinafter] which in turn confirms respective orders of assessment passed u/s 147 r.w.s. 144B of the Act by the National e-Asstt Centre, Delhi ['Ld. AO' hereinafter] for assessment year 2013-14 & 2014-15 ['AY' hereinafter];



2. This bunch was called twice; none appeared at the behest of the appellant, on the primary briefing from the Revenue and having regard to order-sheet entries we deem it to advance *ex-parte* u/r 24 of ITAT-Rules, 1963 and adjudicate the limited issue.
3. The case records and lower adjudication proceedings reveals that facts involved in this bunch of appeals and issue dealt therein are common & identical therefore on the request of Ld. DR these twin appeals for the sake of brevity & convenience are heard together for being disposed-off by common & consolidated order.
4. Briefly stated common facts of these twin cases are that, the assessee is Hindu Undivided Family which was identified as Non-Filer. Upon the information that the assessee made certain cash deposits into its banks account, these two years after recording reasons & obtaining approval were reopened for assessment u/s 147 of the Act. In the event of effective non-representation which led to failure on the part of the assessee to explain nature & source of deposits, the entire amounts of cash deposits were added as unexplained money u/s 69A and accordingly assessments for AY 2013-14 & 2014-15 were framed u/s 147 r.w.s. 144B of the Act.



5. The assessee assailed these additions in separate appeals, which were dismissed for non-prosecution. Aggrieved assessee filed these twin appeals challenging the action of Ld. NFAC on violation of principle of natural justice.

6. Without touching the merits of the case we have heard the Ld. DR on the limited issue of *ex-parte* dismissal of appeal by the Ld. NFAC and subject to rule 18 of ITAT-Rules 1963 perused material placed on record, considered the facts in the light of settled legal position. We noted the orders of assessment for AY 2013-14 and AY 2014-15 assessments were passed on 30/03/2022 against which the assessee filed two separate appeals on 28/04/2022 before the Ld. NFAC. During the course of appellate proceedings, the assessee was called upon to produce evidential document in support of its claim, which however remained to be complied, in the event both appeals were dismissed *ex-parte*.

7. We also note that, in response to notice dt. 20/03/2024 the assessee sought reasonable time to compile & produce the requisite details in support of grounds raised by it. The said request of the assessee was accepted affording additional time for



compliance by 11/04/2024 instead of previous due dt. 27/03/2024. However turning blind eye to such extended time, the Ld. NFAC dismissed the appeal *ex-parte* on 28/03/2024 itself without waiting for assessee's submission. Ostensibly the action of Ld. NFAC in dismissing this twin appeals *ex-parte* pre-maturely is clear violative of principle of natural justice hence rendered irregular. In view hereof, without offering any comments on the merits of the case, we deem it fit to set-aside these impugned orders and remit to the Ld. NFAC with a direction deal therewith on merits *de-novo* in accordance with law and pass a speaking order in terms of section 250(6) of the Act after according two effective opportunities to the assessee in each case separately.

**8. In result these two appeals of the assessee are PARTLY ALLOWED FOR STATISTICAL PURPOSES.**

In terms of rule 34 of ITAT Rules, the order pronounced in the open court on this Monday, 09th day of September, 2024

**-S/d-**

**VINAY BHAMORE**  
**JUDICIAL MEMBER**

**-S/d-**

**G. D. PADMAHSHALI**  
**ACCOUNTANT MEMBER**

पुणे / PUNE ; दिनांक / Dated : 09th day of September, 2024

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.

2. प्रत्यर्थी / The Respondent.

3. The Pr. CIT Concerned.

4. The CIT(A)/NFAC Concerned.

5. DR, ITAT, 'SMC' Bench, Pune

6. गार्डफाइल / Guard File.

आदेशानुसार / By Order

वरिष्ठ निजी सचिव / Sr. Private Secretary

आयकर अपीलार्थी न्यायाधिकरण, पुणे / ITAT, Pune.