

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1477/PUN/2024

निर्धारण वर्ष / Assessment Year : 2017-18

Fakroddin Dawal Patel, 9D, Market Yard, Latur – 413512, Maharashtra PAN : AQAPP3436F	Vs.	ITO, Latur
Appellant		Respondent

Assessee by : None
Revenue by : Shri B.S. Rajpurohit

Date of hearing : 17.09.2024
Date of pronouncement : 18.09.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of National Faceless Appeal Centre, Delhi dated 15.05.2024 for the assessment year 2017-18.

2. Brief facts of the case are that the appellant is an individual, return of income for the A.Y. 2017-18 was filed on 18.07.2017 disclosing income of Rs.4,32,430/-. Against the said return of income, the assessment was completed by the Assessing Officer (AO) vide order dated 17.03.2022 passed u/s.147 r.w.s.144 of the Income Tax Act, 1961 (hereinafter also called 'the Act') at a total income of

Rs.38,37,720/-. While doing so, the AO made addition of cash deposit of Rs.33,39,500/- made by the appellant with M/s. Renuka Mata Multi State urban Cooperative Society credit Ltd. for the failure of the appellant to explain the source of the said cash deposit.

3. Being aggrieved, an appeal was filed before the CIT(A)/NFAC who vide impugned order dismissed the appeal *in limine* on the grounds of delay in filing the appeal.

4. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

5. When the appeal was called on, none appeared on behalf of the appellant despite due service of notice of hearing. I therefore, proceed to dispose of the appeal *ex parte* after hearing the Id. Departmental Representative.

6. I heard the Id. Sr. DR and perused the material on record. The solitary issue in the present appeal is whether the CIT(A)/NFAC was justified in dismissing the appeal *in limine* without condoning the delay. I had carefully perused the impugned order and find that there is nothing in the impugned order to show that the appellant was given opportunity to explain the delay in filing the appeal. In the circumstances, I am of the considered opinion that in order to meet the ends of justice, the matter requires remission to the file of

CIT(A)/NFAC with a direction to dispose of the appeal afresh on the issue of delay after affording reasonable opportunity of hearing to the appellant.

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

Order pronounced on this 18th day of September, 2024.

**Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 18th September, 2024.

Satish

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.