

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD
BEFORE DR. BRR KUMAR ACCOUNTANT MEMBER**

**ITA No.1186/Ahd/2024
Asstt.Year : 2017-18**

Smt.Sofiya Bilal Lakadia 553, Manekwadi Opp: Sir Pattani Road Shishuvihar Bhavnagar 364 001 Gujarat. PAN : ACYPL 3352 N	Vs	ITO, Ward-1(1) Ahmedabad,.
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(Applicant)		(Responent)
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Assessee by :	Shri Mohit Balani, AR
Revenue by :	Shri Ravindra, Sr.DR

सुनवाई की तारीख/**Date of Hearing** : 07/10/2024
घोषणा की तारीख/**Date of Pronouncement**: 07/10/2024

आदेश/ORDER

This is assessee's appeal against the order of the Id.Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi dated 10.05.2024 for the Asst.Year 2017-18 passed under section 250 of the Income Tax Act, 1961 ("the Act" for short).

2. The assessment order in the case was passed on 28.12.2019 ex parte under section 144 of the Act by the Assessing Officer. The Id.CIT(A) a para 5.2 held that the appellant remained non-responsive and cash deposits in the and bank accounts remained unexplained. Further, he recorded that six notices in the span more than three years have been issued by the Id.CIT(A). The Id.CIT(A) held that in ground no.3 the assessee has requested to delete the addition as per

the peak credit without even clarifying the source of cash deposits. The Tribunal cannot decide the primary issue at this juncture.

In the fitness of the things, I send the matter back to the file of AO. It is believed that the assessee shall not miss the given opportunity and the Revenue is at liberty to initiate the proceedings in case of non-compliance of the notices by the assessee.

3. In the result, the appeal of the assessee is allowed for statistical purpose.

Dictated on the Open Court, typed and pronounced on 7th October, 2024.

Copy of this order be given to the assessee. The Registry is directed to dispatch as per procedure.

Sd/-

**(DR. BRR KUMAR)
ACCOUNTANT MEMBER**

Ahmedabad, dated 07/10/2024