

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “B” BENCH, AHMEDABAD**

**BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER AND  
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

**ITA No.432/Ahd/2024  
Assessment Year: 2017-18**

Vinod Brijmohandas Agrawal, I/802, Shilalekh, Opp. Police Station, Shahibaug, Ahmedabad – 380 004. <b>[PAN – ADIPA 3130 A]</b>	Vs.	DCIT, Circle – 1 (1)(1), Ahmedabad.
(Appellant)		(Respondent)
Assessee by	Shri Sudhir Mehta, Advocate	
Revenue by	Ms. Ketaki Desai, Sr. DR	
Date of Hearing	24.09.2024	
Date of Pronouncement	08.10.2024	

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER:**

This appeal is filed by the Assessee against order dated 12.01.2024 passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the Assessment Year 2017-18.

2. The assessee has raised the following grounds of appeal:-

- “1. The Ld. CIT(Appeal) has erred in law as well as facts while passing Ex-parte order in appeal against the principle of natural justice. The Appellant was not allowed proper opportunity of being heard as only one notice is not replied by appellant and the CIT (Appeal) being quasi-judicial authority rejected the appeal and passed ex-parte order without giving a reasonable opportunity of being heard to appellant. The Appellant hereby pray to your honors to set aside case and resorted the case to CIT(Appeal).*

2. *The Ld. CIT(Appeal) has erred in law as well as in fact while rejecting appellants objection to Ld. A.O. for reason to believe for initiation of scrutiny u/s.147. The reason to believe provided to assessee was incorrect. The assessee has objected that reason to believe on which assessment is opened under Section 148 was incorrect and the Ld. A.O (NFAC) has rejected the objection of assessee during assessment and therefore on the basis of law and fact of the case the assessment u/s. 148 initiated on wrong reason to believe is required to cancel.*
3. *The Ld. CIT(Appeal) has erred in law as well as in fact while confirming the addition made by the Ld. Assessing Officer (NFAC) in the assessment order u/s. 147 r.w.s. 144B, that is passed without giving proper opportunity of being heard to the assessee. The Ld. A.O has passed high pitch assessment u/s. 147 r.w.s 144B is against the principle of natural justice and therefore bad in law and required to be cancelled.*
4. *The Ld. CIT (Appeal) has erred on law as well as on fact while confirming the addition of Rs.86,50,000/- made by Ld. A.O. on account of unexplained cash credit u/s. 68. The Addition is confirmed on conjecture and surmises and on the basis of law and fact of the case the same is required to be deleted.”*

3. The assessee is an individual and filed his return of income on 05.08.2017 declaring total income of Rs.10,93,180/-. Notice under Section 148 of the Income Tax Act, 1961 was issued on 31.03.2021 for reopening assessment. Return of income was filed against the notice under Section 148 of the Act on 30.04.2021 thereby declaring total income of Rs.10,93,180/-. The assessee objected the reasons to believe and the same was disposed of on 19.03.2022. After taking cognisance of the assessee's replies, the Assessing Officer held that the assessee had received unexplained cash credit from M/s Anr Finance Limited, Gautamsingh Shiv Singh Zala, M/s. Mainak Comtrade Pvt. Ltd. and Sharad Enterprise aggregating to Rs.86,50,000/- during the year under consideration and, therefore, the said amount was added to the income of the assessee as unexplained cash credit under Section 68 of the Act.

4. Being aggrieved by the Assessment Order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. The Ld. AR submitted that the CIT(A) has passed ex-parte order and the assessee could not produce the documentary evidences before the CIT(A) as well as

before the Assessing Officer. Therefore, the Ld. AR requested the matter may be remanded back to the file of the CIT(A).

6. The Ld. DR relied upon the Assessment Order and the order of the CIT(A).

7. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that the assessee, despite giving opportunity before the CIT(A), has not responded except taking adjournments on three occasions and has also not filed the details as required. Therefore, the CIT(A) has passed ex-parte order. It will be appropriate to direct the assessee to pay Rs.5,000/- (Rupees Five Thousand only) to the Prime Minister's Relief Fund within the period of two weeks from the date of receipt of this order. The matter is remanded back to the file of the CIT(A) for proper adjudication of the issues, after taking cognisance of the evidences filed by the assessee. The CIT(A) will decide the case on merit as per Income Tax Statute. Needless to say, the assessee be given opportunity of hearing by following the principles of natural justice. It is further directed that if the assessee does not cooperate with the proceedings with the CIT(A), the CIT(A) is at liberty to take appropriate steps and decide the case on merit as per Income Tax Statute.

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

Order pronounced in the open Court on this 8<sup>th</sup> October, 2024.

*Sd/-*  
**(NARENDRA PRASAD SINHA)**  
Accountant Member

*Sd/-*  
**(SUCHITRA KAMBLE)**  
Judicial Member

**Ahmedabad, the 8<sup>th</sup> October, 2024**

**PBN/\***

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

*Assistant Registrar  
Income Tax Appellate Tribunal  
Ahmedabad benches, Ahmedabad*