

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1541/PUN/2024

निर्धारण वर्ष / Assessment Year : 2017-18

Indira Bharatgas Agency, Plot No.12, Shop No.02, M/s. Indira Bharat Gas Agency, Kabra Nagar, Nanded – 431 506 Maharashtra PAN : AAFFI 5287C	Vs.	ITO, Ward-1, Nanded
Appellant		Respondent

Assessee by : Smt. Deepa Khare
Revenue by : Shri Harshad S. Aaradhi

Date of hearing : 09.10.2024
Date of pronouncement : 09.10.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the appellant directed against the order of National Faceless Appeal Centre (NFAC), Delhi dated 30.10.2023 for the assessment year 2017-18.

2. Brief facts of the case are that the appellant is a partnership firm engaged in the business of distribution of LPG Gas. The Return of Income for the A.Y. 2017-18 was filed on 15.11.2017 declaring loss of Rs.5,60,336/- Against the said return of income, the assessment was completed by the Assessing Officer (AO) vide order dated 28.11.2019 passed u/s.143(3) at a total income of Rs.32,00,000/-. While doing so, the AO made addition of cash deposits made with the Central Bank of India

of Rs.20,00,000/- on 13.11.2016 and Rs.12,00,000/- on 11.11.2016 on the failure of the appellant to explain the source of the cash deposits.

3. Being aggrieved by the above addition, an appeal was filed before the NFAC who vide impugned order dismissed the appeal *ex parte*.

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

5. At the outset, I find the appeal is time barred by limitation by 269 days. The appellant had filed an affidavit praying for condonation of delay on the ground that the delay had occurred on account of service of the order of the NFAC on e-mail id of the Accountant Mr. Pandurang Bhalke ,who left the services of the firm and the appellant came to know of the order passed by the NFAC only in the month of July, 2023 while the account was logged in for filing the return of income on Income-tax portal. Thus, it is prayed that the delay in filing the appeal be condoned.

6. The Id. SR. DR vehemently opposed the submissions made with regard to condonation of delay.

7. Having gone through the averments made in the affidavit for condonation of delay, I find this is a fit case to condone the delay as there is no material to contrary to disbelieve the averments. I therefore condone the delay of 269 days in filing the appeal and admit the appeal for adjudication.

8. I heard the rival submissions and perused the material on record. On merits, I find that the impugned order by the NFAC is an *ex parte* one in the absence of the appellant. It was stated before me that the hearing notices were issued through e-mail id of the Accountant which were not brought to the notice of the appellant. Therefore, it is prayed that the appellant be given one more opportunity to explain the case properly.

The Id. Sr. DR has no serious objection for remanding the matter. Therefore, in the interest of justice, I set aside the matter to the file of Assessing Officer for *denovo* assessment in accordance with law after affording due opportunity of being heard to the appellant.

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

Order pronounced on this 09th day of October, 2024.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 09th October, 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.