

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में
**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B" , HYDERABAD**

BEFORE

**SHRI LALIET KUMAR, HON'BLE JUDICIAL MEMBER
AND
SHRI MADHUSUDAN SAWDIA, HON'BLE ACCOUNTANT MEMBER**

ITA No.768/Hyd/2024		
Assessment Year – 2018-19		
Anil Joseph Reddy Thumma Hyderabad PAN : AEZPT8652C	Vs.	Income Tax Officer Ward-15(1) Hyderabad
(Appellant)		(Respondent)
Assessee by:	Shri A.Harish, Ld.AR	
Revenue by:	Shri Madan Mohan Meena, Ld.DR	
Date of hearing:	08.10.2024	
Date of pronouncement:	10.10.2024	

ORDER

PER LALIET KUMAR, J.M.

This appeal is filed by the assessee, feeling aggrieved by the order passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 06.06.2024 for the AY 2018-19.

2. In this case, assessment in the case of the assessee was completed and order was passed u/s 147 r.w.s. 144 of the Income

tax Act, 1961 (“the Act”) dated 09.02.2024, by treating the cash deposit of Rs.96,15,000/- as unexplained money u/s 69A r.w.s.115BBE of the Act and treating the investment in foreign currency to the tune of Rs.18,53,695/- as unexplained investment u/s 69 r.w.s. 115BBE of the Act.

3. Aggrieved, assessee preferred an appeal before the CIT(A) and the learned CIT(A) dismissed the appeal of the assessee ex-parte as there was non-compliance by the assessee to the notices issued by the revenue authorities.

4. Aggrieved, assessee preferred appeal before us. At the outset, the learned Ld.AR submitted that the learned CIT(A) is not justified in dismissing the appeal of the assessee ex-parte as the assessee and his family were affected with Covid-19 and his father passed away. Learned AR further submitted that the assessee is a partner in a firm named JMJ Fleet Services and he has sufficient sources for the deposits made in his bank account. Learned AR further submitted that the assessee is prevented by a reasonable cause for his inadvertent non-compliance before the revenue authorities. He, therefore, pleaded to afford an opportunity of being heard

before the learned CIT(A) to substantiate his claim, keeping in view the principles of natural justice.

5. Per contra, learned DR submitted that the learned CIT(A) is justified in dismissing the appeal of the assessee as the assessee failed to furnish submissions / evidences in support of his claim, despite being given sufficient opportunities. He, therefore, pleaded to uphold the order passed by the learned CIT(A) and dismiss the appeal of the assessee.

6. We have heard the rival contentions and perused the material available on record. In this case, it is evident that the assessee's appeal was dismissed ex-parte before the lower authorities due to his non-compliance to the notices issued. Undoubtedly, onus is on the assessee to discharge his burden of proof by complying with the notices issued by the revenue authorities to put forth his case with supporting evidences. Learned AR pleaded before us for grant of an opportunity of being heard before the learned CIT(A) to put forth his case with supporting evidences in support of his claim, keeping in view the principles of natural justice. Therefore, we deem it appropriate to remit the matter back to the Ld.CIT(A) with a direction to decide

the issue and pass order in accordance with law subject to payment of costs of Rs.5,000/- (Rupees Five Thousand only) in favour of Prime Minister National Relief Fund which shall be payable within two months from the date of receipt of this order or whichever is earlier. In the light of the above, the appeal of the assessee is allowed for statistical purpose.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 10th October, 2024.

Sd/-

(MADHUSUDAN SAWDIA)

ACCOUNTANT MEMBER

Hyderabad, dated 10.10.2024.

L.Rama, SPS

Sd/-

(LALIET KUMAR)

JUDICIAL MEMBER

Copy to:

S.No	Addresses
1	Shri Anil Joseph Reddy Thumma, G4, Manasa Paradise, Opp.NRI Junior College, Bachupally, Hyderabad
2	The Income Tax Officer, Ward-15(1), Hyderabad
3	Pr.CIT, Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order