

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

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER**

**ITA No.1153/PUN/2024
Assessment Year : 2017-18**

Pravin Shankar Pakale 1, At Post – Nivali, Tal – Chiplun, Dist. Ratnagiri – 415605	Vs.	ITO, Ratnagiri
PAN: AKBPP4290Q		
(Appellant)		(Respondent)

Assessee by : Shri Pramod S Shingte
Department by : Shri B S Rajpurohit, Addl.CIT
Date of hearing : 01-10-2024
Date of pronouncement : 16-10-2024

ORDER

PER R. K. PANDA, VP :

This appeal filed by the assessee is directed against the *ex-parte* order dated 30.03.2024 of the Addl. / JCIT(A) / NFAC, Panaji relating to assessment year 2017-18.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the *ex-parte* order of the Addl. / JCIT(A) / NFAC in confirming the order of the Assessing Officer in making addition of Rs.3,89,000/- to the total income of the assessee being unexplained cash credit u/s 68 r.w.s. 115BBE of the Income Tax Act, 1961 (hereinafter referred to as 'the Act')

3. Facts of the case, in brief, are that the assessee filed its return of income on 05.02.2018 declaring total income of Rs.6,27,570/- u/s 44AD of the Act on presumptive basis. The Assessing Officer completed the assessment u/s 143(3) of the Act determining the total income of the assessee at Rs.10,16,570/- wherein he made addition of Rs.3,89,000/- being the unexplained cash deposit of specified bank notes during the demonetization period by invoking the provisions of section 68 of the I.T. Act, 1961.

4. Since the assessee, despite number of opportunities granted, did not make any submission, the Addl. / JCIT(A)-Faceless confirmed the addition made by the Assessing Officer.

5. Aggrieved with such order of the Addl. / JCIT(A), the assessee is in appeal before the Tribunal.

6. We have heard the rival arguments made by both the sides and perused the orders of the Assessing Officer and Ld. Addl. / JCIT(A). It is an admitted fact that due to non-compliance to the statutory notices, the Addl. / JCIT(A) / NFAC, passed the ex-parte order sustaining the addition made by the Assessing Officer. It is the submission of the Ld. Counsel for the assessee that the Assessing Officer has accepted the preceding and succeeding cash deposits in the same bank account whereas he did not accept the source of deposit of Rs.3 lacs on 25.11.2016. It is the submission of the Ld. Counsel for the assessee that the Addl./JCIT(A) has

passed the ex-parte order sustaining the addition made by the Assessing Officer without giving adequate opportunity to the assessee. It is also his submission that given an opportunity, the assessee is in a position to substantiate his case before the Addl. / JCIT(A) by producing the relevant details. Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the Addl. / JCIT(A) with a direction to grant one more opportunity to the assessee to substantiate his case by filing the requisite details and decide the issue as per fact and law. The assessee is also hereby directed to submit the details before the Addl. / JCIT(A) / NFAC on the appointed date without seeking any adjournment under any pretext, failing which the Addl. / JCIT(A) is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open Court on 16th October, 2024.

Sd/-

(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे Pune; दिनांक Dated : 16th October, 2024

GCVSR

Sd/-

(R. K. PANDA)
VICE PRESIDENT

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'SMC' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	08.10.2024		Sr. PS/PS
2	Draft placed before author	09.10.2024		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			