

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'SMC' Bench, Hyderabad

Before Shri INTURI RAMA RAO, Accountant Member

आ.अपी.सं / **ITA No. 1016/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Suresh Rao Dendukoori Hyderabad PAN:ADZPD7023Q	Vs.	Income Tax Officer Ward 10(4) Hyderabad
(Appellant)		(Respondent)
निर्धारित द्वारा / Assessee by: Advocate Shashank Dundu,		
राजस्व द्वारा / Revenue by: Shri Aravindakshan, DR		
सुनवाई की तारीख / Date of hearing: 07/11/2024		
घोषणा की तारीख / Pronouncement: 07/11/2024		

आदेश/ORDER

This appeal filed by the assessee is directed against the order dated 23/07/2024 of the learned CIT (A)-NFAC, relating to A.Y.2017-18.

2. At the outset, it is seen that there is a delay of 17 days in filing of this appeal by the assessee. The appellant filed a petition for condonation of delay along with an affidavit stating that the delay had occurred on account of the fact that the appeal could not be uploaded in ITAT Portal due to technical glitches. He further submitted that, in fact, the appeal fee was remitted on

23/09/2024 and finally the appeal could be filed only on 8/10/2024. Thus, he submitted that the delay is neither willful nor wanton because of the circumstances beyond the control of the appellant. I find that there is also no material available on record to disbelieve the averments made by the assessee in the affidavit. Under the circumstances, I am of the considered opinion that, it is a fit case for condonation of the delay of 17 days in filing the present appeal and accordingly, the delay is hereby condoned and the appeal is hereby admitted for adjudication.

3. The brief facts of the case are that the assessee is an individual and filed his return of income for the A.Y 2017-18 on 20/11/2017 disclosing income of Rs.2,01,390. Against the said return, the assessment was completed by the Assessing Officer vide order dated 19/12/2019 passed order u/s 144 of the I.T. Act, 1961 and determined the total income of the assessee at Rs.16,66,390/-. While doing so, the Assessing Officer made addition of Rs.14,65,000/- being the cash deposits of Rs.5,65,000/- in the A.P. Grameena Bank and Rs.9.00 lakhs in the Kotak Mahindra Bank during the demonetization period by alleging that the appellant had failed to substantiate the source for the said deposits. It was the submission of the appellant that the source for the deposits are out of the sale proceeds of livestock and sale of land. The Assessing Officer rejected the explanation of the assessee and assessed the total income of the assessee at Rs.16,66,390/-.

4. Being aggrieved by the assessment order, the assessee preferred an appeal before the learned CIT (A). The learned CIT (A) confirmed the addition to the extent of Rs.14,65,000/- as unexplained money u/s 69A r.w.s. 115BBE of the I.T. Act, 1961.

5. Aggrieved by the order of the learned CIT (A), the assessee is in appeal before the Tribunal.

6. I have heard the rival contentions and perused the material available on record. The learned AR submitted that the learned CIT (A) without adverting to the evidence filed during the appeal proceedings, merely confirmed the addition without giving the reasons, as to how the explanation filed by the assessee in support of cash deposit is devoid of any merit. He further submitted that before the assessment order passed, he could not appear before the Assessing Officer, because of the fact, that his wife was suffering from chronic Rheumatoic Arthritis and was also ailing from cardiac issues till 2021. Therefore, he submitted that in the interest of justice, the matter may be restored back to the file of the Assessing Officer for denovo assessment in accordance with law. On the other hand, the learned DR has no serious objection to remit the matter back to the file of the Assessing Officer.

7. Having regard to the rival submissions, I am of the considered opinion that in the interest of natural justice, it would be proper to restore the issue to the file of the Assessing Officer

with a direction to make denovo assessment after affording due opportunity of being heard to the appellant and the appellant is given the liberty to file all material facts in support of the explanation for the source of cash deposits.

8. In the result, appeal filed by the assessee stands partly allowed.

Order pronounced in the Open Court at the time of hearing itself i.e. on 7th November, 2024.

Sd/-

(INTURI RAMA RAO) ACCOUNTANT MEMBER
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Hyderabad, dated 7th November, 2024.

Vinodan/sps

Copy to:

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1	Shri Suresh Rao Dendukoori, H.No.6-1-307/2 Flat No.301, Sadar Residency, Padma Rao Nagar, Hyderabad 500004
2	Income Tax Officer Ward 10(4) IT Tower, AC Guards, Masab Tank, Hyderabad 500004
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order