

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.1036/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2017-18)

Shri Boya Ramachandra Rachepalli Village Anantapur A.P PAN:BSIPR1911E	Vs.	Income Tax Officer Ward 2 Anantapur
(Appellant)		(Respondent)
निर्धारित द्वारा / Assessee by: Shri		
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 13/09/2023 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2017-18.

2. At the outset, it is seen that there is a delay of 233 days in filing of this appeal by the assessee before the Tribunal. In this regard, the appellant filed condonation petition along with an affidavit stating that due to pre-occupation of the learned Counsel for the assessee in pursuing legal remedies in the cases filed against him u/s 498 Cr.PC. After considering the condonation petition and going through the averments made by

the assessee in the affidavit, I am of the considered opinion that keeping in view the salutary principle governing the issue of the condonation of delay, that nobody gains by intentionally delaying filing of the appeal, in the absence of any material to show that averments made in the petition that falls, it is a fit case to condone the delay. Accordingly, I hereby condone the delay of 233 days in filing of the appeal before the Tribunal and admit the appeal for adjudication.

3. The brief facts of the case are that the assessee is an individual and a non-filer. The case has been selected for scrutiny and receipt of information that the appellant made a cash deposits during demonetization period. Statutory notices u/s 142(1) was issued to the assessee to file the return of income. Despite serving several notices, the assessee failed to comply with the notices. Hence, the Assessing Officer completed the assessment and the entire amount of Rs.12,40,000/- was treated as unexplained money u/s 69A of the I.T. Act, 1961.

4. Being aggrieved, the assessee preferred an appeal before the learned CIT (A). Before the learned CIT (A) also, the assessee neither appeared nor filed any details to substantiate his case. Thus, the learned CIT (A) dismissed the appeal filed by the assessee and upheld the addition made by the Assessing Officer.

5. Being aggrieved, the assessee is in appeal before the Tribunal.

6. The learned Counsel for the assessee submitted that due to personal problems as explained in the affidavit, the assessee could not appear before the lower authorities. He further submitted that given an opportunity, the assessee would be in a position to file all the requisite details before the Assessing Officer or before the learned CIT (A).

7. The learned DR, on the other hand, supporting the orders of the authorities below submitted that the assessee did not comply with the notices issued by the Department despite serving several notices. Hence, the orders of the Assessing Officer as well as the learned CIT (A) should be upheld.

8. I have heard both the parties, perused the material available on record and gone through the orders of the authorities below. It is an admitted fact that the assessee neither appeared before the Assessing Officer/learned CIT (A) nor furnished any written submission with evidences to substantiate his case. It is the prayer of the learned Counsel for the assessee that given an opportunity, the assessee would be in a position to file all the necessary details/documentary evidence before the Assessing Officer as and when called upon. Under the circumstances, I am of the considered view, that the matter needs to go back to the file of the Assessing Officer for denovo assessment. Needless to mention that the assessee shall furnish all the requisite details before the Assessing Officer as and when called upon by the Assessing Officer without seeking any adjournment.

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

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

Sd/-

(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Hyderabad, dated 7th November, 2024.

Vinodan/sps

Copy to:

S.No	Addresses
1	Shri Boya Ramachandra, 1-125 Rachehalli Village, Singanamala Mandal, Anantapuram Dist. A.P. 515611
2	Income Tax Officer Ward-2 Aayakar Bhavan, 3 rd Road, New Town Anantapur 515004
3	Pr. CIT -
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order