

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “SMC” BENCH, AHMEDABAD**

**BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER AND
SHRI MAKARAND VASANT MAHADEOKAR, ACCOUNTANT MEMBER**

**ITA No.141/Ahd/2024
Assessment Year: 2017-18**

Padjiji Khemaji Ramsna, Thakor Vas, Village: Aagthala, Taluka: Deesa, Dist. Banaskantha, Gujarat – 385 535. [PAN – AZXPR 2717 B] (Appellant)	Vs.	Income Tax Officer, Ward -1, Palanpur. (Respondent)
Assessee by	Shri Jimi Patel, AR	
Revenue by	Shri Nitin Vishnu Kulkarni, Sr. DR	
Date of Hearing	23.10.2024	
Date of Pronouncement	04.11.2024	

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER:

This appeal is filed by the Assessee against order dated 23.11.2023 passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the Assessment Year 2017-18.

2. The assessee has raised the following ground of appeal :-

“1. *Ld. CIT(A) erred in law and on facts in dismissing the appeal of the appellant and thereby confirming the order of Assessing Officer by holding that the appellant is not interested in pursuing appeal.*

3. The proceedings under Section 142(1) of the Income Tax Act, 1961 was initiated and accordingly notice under Section 142(1) of the Act was issued on 08.03.2018 requiring the assessee to file the return of income for the Assessment Year 2017-18 by the Assessing Officer. The Assessing Officer observed that during the period of demonetisation i.e. from 09.11.2016 to 31.12.2016, the assessee deposited

cash amounting to Rs.12,47,500/- in the bank account with RBL Bank, Deesa and Corporation Bank, Deesa respectively. The assessee did not file the return of income. Thereafter, the Assessing Officer issued several notices which was not responded and, therefore, the Assessing Officer proceeded under Section 144 of the Act and passed the Assessment Order dated 16.12.2019 thereby making addition of Rs.12,47,500/- as unexplained money under Section 69A read with Section 115BBE of the Act.

4. Being aggrieved by the Assessment Order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. The Ld. AR submitted that there is a delay one day in filing the present appeal, the same is condoned.

5.1 The Ld. AR submitted that the assessee being a village person and agriculturist is not well-versed with the Income Tax Laws and consulted one Chartered Accountant for filing the appeal before the CIT(A). The Ld. AR submitted that the assessee was under the impression that the said Consultant will represent assessee's case and file the necessary details but to the surprise of the assessee, the assessee's case was not represented and the CIT(A) passed ex-parte order. Thus, the Ld. AR submitted that the assessee be given opportunity of hearing for presenting his case before the CIT(A) thereby filing the requisite details to that effect.

6. The Ld. DR relied upon the Assessment Order and the order of the CIT(A).

7. We have heard both the parties and perused all the relevant material available on record. There is a mention in the CIT(A)'s order that the assessee received notice but the negligence on the part of the Consultant cannot be held adverse and non-representation of the assessee cannot be taken contrary in the interest of justice. Therefore, the matter is remanded back to the file of the CIT(A) for proper adjudication of the issues contested by the assessee therein. The assessee is directed to fully cooperate and file the details and evidences as per the procedure of Income Tax Statute. The CIT(A) will take cognisance of the evidences and will adjudicate the matter on

merits as per Income Tax Law. Needless to say, the assessee be given opportunity of hearing by following the principles of natural justice. It is further directed to the assessee that the assessee will take utmost care to represent his case before the CIT(A) and co-operate on all the hearing dates which are intimated through notices to the assessee. If the assessee fails, the CIT(A) is at liberty to pass the order accordingly as per Law.

8. In the result, appeal filed by the assessee is partly allowed for statistical purpose.

Order pronounced in the open Court on this 4th November, 2024.

Sd/-
(MAKARAND VASANT MAHADEOKAR)
Accountant Member

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 4th November, 2024

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Copies to: (1) *The appellant*
(2) *The respondent*
(3) *CIT*
(4) *CIT(A)*
(5) *Departmental Representative*
(6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad