

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, AHMEDABAD
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT**

I.T.A. No.1075/Ahd/2024
(Assessment Year: 2017-18)

Manubhai Hamirbhai Dodiya, Nanuumrada, Gadhada, Botad, Gujarat- 396740 PAN : CDHPD 6886 P	Vs.	Income Tax Officer, Ward-1(10), Bhavnagar
(Appellant)	..	(Respondent)

Appellant by :	Shri Bipin Jariwala, AR
Respondent by:	Shri Ketan Gajjar, Sr DR

Date of Hearing	14.11.2024
Date of Pronouncement	14.11.2024

ORDER

This appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi (hereinafter referred to as "CIT(A)" for short), dated 14.12.2023 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2017-18.

2. The grounds of appeal taken by the assessee are as under:-

"1. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in making addition of Rs. 11,57,000/- on account of alleged cash deposited in bank account treated as alleged unexplained money u/s.69A.rws. 115BBE of the Income Tax Act, 1961.

2. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has not offered adequate opportunities to hear the case and passed ex-parte order and hence the case may please be set aside and restored back to the CIT(A) or AO.

- 2-

3. On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in initiating penalty u/s.274 rws. 270A of the Income Tax Act, 1961.

4. It is therefore prayed that the above addition may please be deleted as learned members of the tribunal may deem it proper.”

3. On going through the records before me, it is found that the assessee has failed to comply with the notices issued by the Assessing Officer which led to passing of Assessing Order u/s 144 of the Act. Further, it is also found that the assessee has absolutely failed to respond to the notices issued by the ld. CIT(A).

4. Before me, the ld. Counsel for the assessee pleaded that given an opportunity, due compliance would be made before the Assessing Officer wherein the primary default has occurred. For the proposed levy of cost of Rs.10,000/-, the ld. Counsel for the assessee pleaded that the cost proposed may be reduced to Rs.5,000/- which is found to be justifiable. The assessee shall deposit the same amount in the Prime Minister's Relief Fund and produce the receipt of the same before the ld. CIT(A) who would initiate the appellate proceedings *afresh* and complete the proceedings after affording due opportunity of being heard to the assessee.

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

The order is pronounced in the open Court on 14.11.2024

Sd/-

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

Ahmedabad; Dated 14/11/2024

btk

- 3-

आदेश की प्रतिलिपि □ ग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

True Copy

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad