

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

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

आयकर अपील सं. / ITA No.1726/PUN/2024  
निर्धारण वर्ष / Assessment Year: 2020-21

Bharat Namdev Patil, Sr. No.65, Behind Ashok Leyland Workshop, Katraj, Mumbai Bypass, Ambegaon, Pune- 411046. PAN : ALLPP8905H	Vs.	ITO, Ward-14(1), Pune.
Appellant		Respondent

Assessee by : Shri Abhay Shastri  
Revenue by : Shri B. S. Rajpurohit  
Date of hearing : 30.09.2024  
Date of pronouncement : 19.11.2024

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

This appeal filed by the assessee is directed against the order dated 29.07.2024 passed by Ld. CIT(A)/NFAC for the assessment year 2020-21.

2. The appellant has raised the following grounds of appeal :-

"1. The Ld. Assessing Officer & CIT(A) has erred in treating the Agricultural income of Rs.30,00,000/- as unexplained cash credit u/s 68.

2. *The Ld. CIT(A) has erred in not appreciating and ignoring at all the submission made dated 20.07.2024 over the portal.*
3. *The appellant craves leave to add, alter or amend any or all grounds of appeal before or during hearing of the appeal.”*

3. Facts of the case, in brief are that the assessee is an individual and filed his return of income for the assessment year under consideration declaring total income of Rs.16,37,900/- and agricultural income of Rs.30,00,000/-. The case was selected for scrutiny on the basis of substantial increase in agricultural income as compared to that shown in preceding return. Accordingly, notice u/s 143(2) and 142(1) of the IT Act were issued to the assessee asking to furnish specific information/documents regarding agricultural income. But, the assessee remained absent, & the Assessing Officer completed the assessment *ex-parte* u/s 144 of the IT Act determining total taxable income at Rs.46,37,900/- as against the income returned by the assessee at Rs.16,37,900/-. The above assessed income includes unexplained cash credit of Rs.30,00,000/- u/s 68 of the IT Act.

4. In first appeal, Ld. CIT(A)/NFAC dismissed the appeal of the assessee by saying that despite service of notices, the appellant- assessee did not file any submission, detailed documents to

substantiate the grounds of appeal raised by him. It is this order against which the assessee is in appeal before this Tribunal.

5. Ld. AR appearing from the side of the assessee submitted that the order passed by Ld. CIT(A)/NFAC is not justified inasmuch as observing that the appellant-assessee has not furnished any submission in support of the grounds of appeal. It was submitted by Ld. Counsel of the assessee that the appellant-assessee e-filed his written submission along with documents/evidences on 20.07.2024 and in support of this contention, copy of e-acknowledgement is produced before the Bench. Accordingly, it was requested before the Bench to set-aside the order passed by Ld. CIT(A)/NFAC since it was passed without considering the written submission/reply furnished by the assessee.

6. Ld. DR appearing for the Revenue fairly accepted the contentions raised by the counsel of the assessee and no serious objection was raised by him if the matter is restored back to the file of Ld. CIT(A)/NFAC.

7. We have heard Ld. Counsels from both the sides and perused the material available on record including the copy of e-submission

online furnished by the assessee on 20.07.2024 before Ld. CIT(A)/NFAC. We find that Ld. CIT(A)/NFAC has decided the appeal under impression that the appellant-assessee has not complied with hearing notice and has not furnished any evidence/written submission in support of grounds of appeal. Whereas in-fact the appellant-assessee has filed written submission documents/evidences on 20.07.2024 and the copy of e-acknowledgement of the same is also filed before the Bench. Under these circumstances, we are of the considered opinion that *ex-parte* order passed by Ld. CIT(A)/NFAC without considering the online written submission furnished by the appellant-assessee is not justified. We, therefore, deem it appropriate to set-aside the order passed by Ld. CIT(A)/NFAC with a direction to decide the appeal afresh as per fact and law and considering the reply already furnished by the assessee after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notices issued by Ld. CIT(A)/NFAC in this regard without taking any adjournment under any pretext, otherwise Ld. CIT(A)/NFAC shall be at liberty to pass appropriate order as per

law. Accordingly, the grounds raised by the assessee in this appeal are allowed for statistical purposes.

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

Order pronounced on this 19<sup>th</sup> day of November, 2024.

Sd/-  
**(R. K. PANDA)**  
**VICE PRESIDENT**

Sd/-  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 19<sup>th</sup> November, 2024.

*Sujeet*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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