

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C”BENCH: BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
AND  
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.1778/Bang/2024
Assessment Year: 2017-18

Mr. Nateshan Sampath No.06, 3 <sup>rd</sup> Cross, 4 <sup>th</sup> Main Industrial Town Rajaji Nagar Bengaluru 560044 Karnataka  <b>PAN NO : AESPS6563A</b>	<b>Vs.</b>	DCIT Circle-3(1)(1) Bengaluru
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Sri Mahesh G., A.R.
<b>Respondent by</b>	:	Shri V. Parithivel, D.R.

<b>Date of Hearing</b>	:	20.11.2024
<b>Date of Pronouncement</b>	:	25.11.2024

**O R D E R**

**PER KESHAV DUBEY, JUDICIAL MEMBER:**

This appeal at the instance of the assessee is directed against the CIT(A)/NFAC order dated 18.7.2024 vide DIN & Order No. ITBA/NFAC/S/250/2024-25/1066812901(1) passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”) for the assessment year 2017-18. The assessee has raised four grounds of appeal.

**2.** Brief facts of the case are that the assessee is a proprietary concern and for the AY 2017-18 under appeal he has not filed any return of income due to serious health issues and had undergone major brain surgery. Even the assessee could not respond to the various notices issued u/s 142(1) of the Act due to the health issue of the previous surgery and was also affected by Covid. Thereafter,

the assessment in the case of assessee was concluded u/s 147 r.w.s. 144 r.w.s. 144B of the Act by assessing the total income of Rs.1,97,62,449/-to the best of judgment.

**2.1** Aggrieved by the aforesaid order of the AO dated 21.3.2022, the assessee preferred an appeal before the ld. CIT(A)/NFAC. During the course of appellate proceedings, the assessee furnished the written submissions along with the details of cash deposits, income computation, profit & loss account and balance sheet along with the audit report in respect of contract receipts, documentary evidence towards sales and purchase of property along with valuation report for cost of improvement as well as medical reports. But the ld. CIT(A)/NFAC without accepting the evidences furnished before him which in his opinion is not backed by any proof, dismissed the appeal of the assessee and the additions made by the AO viz. considering cash deposit as a separate addition and treatment of same for taxation u/s 115BBE of the Act, estimation of income on gross receipts @ 12%, income from other sources and STCG on property transaction are confirmed and accordingly dismissed the appeal of the assessee.

**2.2** Aggrieved by the order of ld. CIT(A), the assessee has filed the present appeal before this Tribunal.

**3.** We have heard the rival submissions and perused the materials available on record. Before us, both the parties fairly conceded that the assessee could neither represent his case before the AO nor could submit any details/explanations/documents/Information. Further, we also take a note of the fact that the ld. CIT(A) has also not considered the material/documents/records submitted before him and also was of the view that even purported evidence was not backed by any proof. Therefore, we are of the considered opinion that in the interest of justice and fair play one

more opportunity may be granted to the assessee to substantiate his case. Considering the facts of the case, we are remitting the entire issue in disputes back to the file of AO for fresh consideration. The AO is directed to give reasonable opportunity of being heard to the assessee and decide the issues as per law. The assessee is also directed to cooperate with the proceedings before the revenue authorities and to file the relevant submissions/evidences/documents/records/ information which would be essential and required by the revenue authorities for proper adjudication of the case. We clarify that in case of further default, the assessee shall not be entitled for any leniency. It is ordered accordingly.

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

Order pronounced in the open court on 25<sup>th</sup> Nov, 2024

**Sd/-**  
**(Waseem Ahmed)**  
**Accountant Member**

**Sd/-**  
**(Keshav Dubey)**  
**Judicial Member**

Bangalore,  
Dated 25<sup>th</sup> Nov, 2024.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**