

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

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

आयकर अपील सं. / ITA No.1469/PUN/2024  
निर्धारण वर्ष / Assessment Year: 2013-14

Shrinivas Chidrewar, A-38, S.No.55, Sadbhav Co-op. Society, Kothrud, Pune- 411029. PAN : AHSPC3607Q	Vijaykumar H.No.1, Housing	Vs.	ITO, Ward-3(3), Pune.
Appellant			Respondent

Assessee by : None  
Revenue by : Shri Arvind Desai  
Date of hearing : 09.10.2024  
Date of pronouncement : 27.11.2024

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

This appeal filed by the assessee is directed against the order dated 30.05.2024 passed by Ld. CIT(A)/NFAC for the assessment year 2013-14.

2. Facts of the case, in brief, are that the assessee is an individual carrying on the business of real-estate consultant and

allied activities and furnished his return of income declaring taxable income of Rs.5,13,056/-. Subsequently, a notice u/s 148 of the IT Act was issued on the basis of information received from ACIT, Circle-4(4), Mumbai that the assessee had made huge cash deposits in his bank accounts maintained with M/s. Renuka Mata Multi State Urban Co-operative Credit Society Ltd. However, no return of income was filed in response to notice u/s 148 within 30 days from the date of service of notice. Thereafter, a notice u/s 142(1) was issued and assessee furnished his reply along with copy of bank account, copy of original ITR and copy of registered sale deed. Thereafter further notices issued by the Assessing Officer requesting for further clarification on account of cash of Rs.54,24,870/- in bank account, but the assessee did not reply. The Assessing Officer completed the assessment u/s 144 r.w.s. 147 on a total income of Rs.59,37,926/- as against the income declared by the assessee in its return of income at Rs.5,13,056/-. Above assessed income includes unexplained cash deposits of Rs.54,24,870/-.

Since the assessee remained absent, Ld. CIT(A)/NFAC dismissed the appeal. It is this order against which the assessee is in appeal before this Tribunal.

3. When the appeal was called for hearing, neither anybody appeared nor any application for adjournment was filed despite due service of notice of hearing. Accordingly, we proceed to decide the appeal on merits after hearing Ld. DR and on the basis of material available on record.

4. Ld. DR appearing for the Revenue relied on the orders passed by subordinate authorities. It was also submitted by him that proper opportunity was allowed to the assessee but the assessee did not choose to appear before the subordinate authorities and accordingly requested to confirm the orders passed by subordinate authorities.

5. We have heard Ld. DR and perused the material available on record. We find that in the first appeal proceedings, total 3 opportunities were provided by Ld. CIT(A)/NFAC to the assessee. Admittedly, all the three opportunities were given during the span of 9 days which is a very short period. The first date of hearing

was on 08.05.2024, the next date of hearing was on 13.05.2024 and the last date of hearing was on 17.05.2024. It is also evident that again after exact 7 days i.e. on 24.05.2024 another opportunity was also given to the assessee to support the grounds of appeal. A perusal of above dates of hearing, it is abundantly clear that in all four opportunities were given to the assessee, but during a short span of 16 days time. Under the above facts and circumstances of the case, we are of the considered opinion that proper opportunity of hearing was not provided by Ld. CIT(A)/NFAC to the assessee and accordingly we deem it appropriate to provide proper opportunity of hearing to the assessee so that he can support the grounds of appeal. Accordingly, the *ex-parte* order passed by Ld. CIT(A)/NFAC is set-aside and remanded back to the file of the Ld. CIT(A)/NFAC for fresh adjudication of appeal on merits as per fact and law 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 and produce supporting documents/evidence in support of grounds of appeal, otherwise, Ld. CIT(A)/NFAC shall be at liberty to pass appropriate

order as per law. Thus, the grounds of appeal raised by the assessee are partly allowed.

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

Order pronounced on this 27<sup>th</sup> day of November, 2024.

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

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

पुणे / Pune; दिनांक / Dated : 27<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, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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