

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "C" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member
And Shri Narendra Prasad Sinha, Accountant Member**

**ITA No. 1004/Ahd/2024
Assessment Year 2017-18**

Vinodbhai Dahyabhai Patel C/O M S Chhajed & CA. "Kamal Shanti" Nr. Sardar Patel Statue, Ahmedabad-380014 Gujarat PAN: AGMPP1940J (Appellant)	Vs	Income Tax Officer, Ward-3(3)(5), Ahmedabad (Respondent)
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**Assessee Represented: Shri Mahesh Chhajed, A.R.
Revenue Represented: Shri Rignesh Das, Sr.D.R.**

Date of hearing : 26-11-2024
Date of pronouncement : 28-11-2024

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the ex-parte appellate order dated 12.03.2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2017-18.

2. Brief facts of the case is that the assessee is an individual engaged in the business of Dairy Products. For the Asst. Year 2017-18, assessee filed his Return of Income 28-03-2018 declaring total income was of Rs. 7,99,660/-. The return was taken for scrutiny assessment as cash deposit of Rs. 11,17,55,600/- made in his Bank of Baroda account out of which cash of Rs.1,39,14,120/- was deposited during demonetization period.

2.1. During the assessment proceedings, assessee explained the details of cash deposits from the sales of Dairy Products thereby the Assessing Officer held that the amount of Rs.42,97,253/- was not explained and therefore added as unexplained money u/s. 69A of the Act and demanded tax thereon.

3. Aggrieved against the assessment order, assessee filed an appeal before Ld. CIT(A) who was given six opportunities of hearing between 09-02-2021 to 12-03-2024. In only one occasion, the assessee sought for adjournment and remaining five hearings the assessee failed to file any documents and represent its case, therefore Ld. CIT(A) in the absence of any details, dismissed the appeal for non-prosecution.

4. Aggrieved against the appellate order, assessee is in appeal before us requesting that one more opportunity be given to the assessee to demonstrate its case before Ld. CIT(A), however no evidence in support of its claim is being filed.

5. Ld. D.R. appearing for the Revenue submitted that no details furnished even before the assessing officer. Hence the appeal is liable to be dismissed.

6. We have given our thoughtful consideration and perused the materials available on record. Ld. Counsel undertook that assessee will file all the required details and evidences before Ld. CIT(A). Recording the above statements, the exparte appellate order is set aside to meet the ends of justice by imposing a cost of Rs. 5,000/- (Rs. Five Thousand only) payable to the Income Tax Department within 10 days of receipt of this order. In the result, the appellate order is hereby set aside with the direction to hear the appeal on merits by giving adequate opportunity of hearing to the assessee.

7. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 28 -11-2024

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

Ahmedabad : Dated 28/11/2024

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)

5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद