

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

**BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT
AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.2013/Bang/2024
Assessment Year: 2020-21

Mr. Pratapa Gouda Patil M/s. Vinu Bar and Restaurant Main Road, Near Old Bus Stand Maski 584 124 Karnataka PAN NO : ADWPP6469K	Vs.	ITO Ward-1 Raichur
APPELLANT		RESPONDENT

Appellant by	:	Smt. Sunaina Bhatia, A.R.
Respondent by	:	Ms. Neha Sahay, D.R.

Date of Hearing	:	27.11.2024
Date of Pronouncement	:	28.11.2024

O R D E R

PER PRAKASH CHAND YADAV, JUDICIAL MEMBER:

Present appeal of the assessee is arising from the order of Id. CIT(A) dated 24.8.2024 having DIN & Order No.ITBA/NFAC/S/250/2024-25/1067951848(1) passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”) for the AY 2020-21.

2. The assessee has raised six grounds of appeal out of which ground Nos.1 & 6 are general in nature. In ground No.2, counsel for the assessee has contended that the Id. CIT(A) is not justified in disposing of the appeal ex-parte without granting sufficient opportunity to the assessee. Id. Counsel for the assessee further stated that if the Hon’ble Bench will grant one more opportunity to the assessee, the assessee will argue his case on merits before the Id.

CIT(A). Ld Counsel for the assessee has not pressed the other grounds accordingly.

3. Ld. D.R. appearing on behalf of revenue could not seriously object to the prayer of the assessee.

4. We have heard the rival submissions and perused the materials available on record. We observe that in this case, the assessee has filed its return of income on 13.1.2021 declaring an income of Rs.22,39,350/- and agricultural income of Rs.34,06,800/. During the course of assessment proceedings, the AO called for the details of agricultural income from the assessee. However, the assessee could not be able to substantiate the genuineness of agricultural income before the AO. Accordingly, the AO taxed the entire agricultural income as unexplained cash credit u/s 68 of the Act. We observe that before ld. CIT(A), no one appeared from the side of assessee, even after the issuance of four notices from the office of ld. CIT(A). We further observe that though it is mentioned in the order of ld. CIT(A) that four notices were issued to the assessee. However, it has not been pointed in categorical terms that as to whether any notice was actually served upon the assessee regarding the hearing of the appeal before ld. CIT(A). Be that as it may, we further observe that the ld. CIT(A) has also not passed the order in accordance with provisions of section 250(6) of the Act. Therefore, considering all the facts ad circumstances of the case, we restore this matter to the file of ld. CIT(A) for adjudication afresh.

4.1 Needless to say, the ld. CIT(A) will afford reasonable opportunity to the assessee before passing any order.

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

Order pronounced in the open court on 28th Nov, 2024

Sd/-
(Prashant Maharishi)
Vice President

Sd/-
(Prakash Chand Yadav)
Judicial Member

Bangalore,
Dated 28th 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.