



।आयकरअपीलीयअधिकरण "एस एम सी" न्यायपीठपुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "SMC" :: PUNE

**BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT
MEMBER AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER**

आयकर अपील सं. / ITA No.1441/PUN/2024

निर्धारण वर्ष / Assessment Year: 2012-13

Bhagwan Raosaheb Damale, At Post Ladsangvi, Aurangabad, Maharashtra – 431007. PAN: AZWPD4618F	V s	The Income Tax Officer, Ward-1(9), Aurangabad.
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Dhiraj Dandgaval – CA/AR
Revenue by	Shri Manoj Tripathi – DR
Date of hearing	28/11/2024
Date of pronouncement	29/11/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the assessee against the order of
ld.Commissioner of Income Tax(Appeals)[NFAC] for Assessment
Year 2012-13 dated 19.03.2024 passed u/sec.250 of the Income tax
Act, 1961. The Assessee has raised the following grounds of
appeal :

*“1. On the facts and in the circumstances of the case and in law the
Ld, Commissioner of Income Tax (Appeal) is not justified is upholding
the Reassessment order of the Assessing Officer making addition of*

Rs.24.31,592/- in the hands of the assessee u/s 69A of the Income Tax Act, 1961 being unexplained money.

2. On the facts and in the circumstances of the case and in law the Ld. Commissioner of Income Tax (Appeal) has not accepted the assessee's submission that some of the cash deposit was sourced from the previous cash withdrawn from the bank account.

3. On the facts and in the circumstances of the case and in law the Ld. Commissioner of Income Tax (Appeal) has not accepted that the cash withdrawn was used for business purposes and purchases were made from the same.

4. On the facts and in the circumstances of the case and in law the reassessment order is not a valid order as the DIN is not mentioned thereon by the Assessing Officer.

5. On the facts and in the circumstances of the case and in law the reassessment proceedings shall be considered as invalid as the reasons recorded for reopening of the assessment were not supplied to the assessee during the reassessment proceedings.

6. The assessee prays to add, amend, alter, withdraw or delete any of the grounds of appeal raised above during the appellate proceedings in the interest of natural justice.”

Findings and Analysis :

2. We have heard both the parties and perused the records. In this case, Assessment Order has been passed u/sec.148 of the Act. At the outset, the Ld.Authorised Representative(Ld.AR) for the Assessee submitted that the “Reasons Recorded” by the Assessing Officer for reopening of the case were not provided by the Assessing Officer(AO) to the Assessee.

2.1 Per Contra, Ld.Departmental Representative(ld.DR) for the Revenue submitted that the Assessee had never asked for copy of the reasons recorded, hence Assessing Officer had not provided the copy.

2.2 Thus, it's a fact that the Assessing Officer had not provided copy of reasons recorded for Reopening. Admittedly, the Assessee had not asked for the reasons recorded. However, Hon'ble Bombay High Court in the case of *Tata Capital Financial Services Ltd. v. Asstt. CIT* [2022] 137 taxmann.com 315/287 Taxman 1 (Bom.) and in the case of *Sahebrao Deshmukh Co-op. Bank Ltd./s.Assistant Commissioner of Income-tax 455ITR 92* had given general directions to the Assessing Officer which specifically mentioned that it is the duty of the Assessing Officer to provide copy of the reasons recorded for reopening of assessment.

2.3 Therefore,respectfully following the directions of Hon'ble Jurisdictional High Court(supra), we direct the Assessing Officer to provide copy of the reasons recorded along with copy of the approval if any obtained from higher authorities for reopening the case.

2.4 Accordingly, the Assessment Order is set-aside to the Assessing Officer for de-novo assessment. The Assessing Officer shall provide opportunity of hearing to the Assessee. We do not express any opinion on the merit of the case. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

3. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open Court on 29th November, 2024.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 29th Nov, 2024/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "एस एम सी" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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