

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

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

आयकर अपील सं. / ITA No.1545/PUN/2024
निर्धारण वर्ष / Assessment Year : 2015-16

Mamta Sumesh Jaggi, Gaikwad Colony, Civil Hadko, Behind Zopdi Canteen Savedi Road, S.O. Sawedi, Ahmednagar- 414003. PAN : AHQPJ9065K	Vs.	ITO, Ahmednagar. Ward-2,
Appellant		Respondent

Assessee by : Shri Paras Munot
Revenue by : Shri Ramnath P. Murkunde
Date of hearing : 14.11.2024
Date of pronouncement : 06.12.2024

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 22.07.2024 passed by Ld. CIT(A)/NFAC for the assessment year 2015-16.

2. The appellant has raised the following grounds of appeal :-

"1) The Ld. Assessing Officer has erred in law and fact in making addition of Rs.1,62,32,990/- as unexplained money u/s 69A of the IT Act without considering factual position.

2) *The Ld. Assessing Officer has only considered receipts in bank statements of Rs.1,62,32,990/-, without considering payment side which includes business expense and bank charges.*

3) *The Appellant craves leave to add, delete, amend, alter, vary and / or withdraw all or any one of the above Grounds of Appeal.”*

3. Facts of the case, in brief, are that the assessee is an individual furnished her return of income on 12.11.2015 declaring total income of Rs.2,22,650/-. As per the information received in category of High Risk Transaction on Insight Portal of the Department, it was noticed that the assessee has entered into significant financial transactions i.e. the assessee has deposited cash amounting to Rs.1,62,32,990/- in the bank accounts maintained with M/s Shri Renuka Mata Multi State Urban Co-operative Credit Society Ltd. But this transaction was not disclosed by the assessee in her return of income. Accordingly, the case was reopened and notice u/s 148 and 142(1) were issued along with questionnaire. But the notices remained un-complied and consequently the Assessing Officer proceeded to pass *ex-parte* assessment order u/s 147 r.w.s. 144 r.w.s. 144B by determining total income at Rs.1,64,55,640/-, as against the income returned by the assessee at Rs.2,22,650/-. The above assessed income includes the unexplained money of Rs.1,62,32,990/- u/s 69A of the IT Act.

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

5. Ld. AR appearing from the side of the assessee submitted before us that the *ex-parte* order passed by Ld. CIT(A)/NFAC is unjustified. It was submitted before the Bench that proper opportunity was not provided to the assessee before passing *ex-parte* first appeal order. Ld. Counsel of the assessee further submitted that only three notices were issued in a short span of 12 days time period. Accordingly, it was requested before the Bench that at-least one opportunity may kindly be provided to the assessee to substantiate the grounds of appeal.

6. Ld. DR appearing from the side of the Revenue placed heavy reliance on the orders passed by the subordinate authorities and pointed out that the assessee never appeared in any of the proceedings and, therefore, the appeal deserves to be dismissed.

7. We have heard Ld. Counsels from both the sides and perused the material available on record. We find that the Assessing Officer treated whole of the amount deposited in the bank account as income of the assessee. It is the contention of the counsel of the

assessee that the Assessing Officer erred in not considering the debit side of the impugned bank accounts where the entries related to expenditure were available. It is the sole prayer of the counsel of the assessee that one opportunity may kindly be allowed to the assessee to substantiate the grounds of appeal before Ld. CIT(A)/NFAC. In this regard, we find that although three hearing notices were issued by Ld. CIT(A)/NFAC but all the three notices were issued back to back in a short span of 12 days time period i.e. first hearing date was on 18.06.2024, second hearing dated was on 24.06.2024 and third and last opportunity was given on 01.07.2024. From a perusal of these hearing dates, we are satisfied with the contention of the assessee that proper opportunity was not provided to the assessee to substantiate the grounds of appeal. Considering the totality of the facts of the case and without going into the merits of the case, we deem it appropriate to set-aside the *ex-parte* order passed by Ld. CIT(A)/NFAC and remand the matter back to him with direction to decide the appeal afresh 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 the

requisite documents/evidences in support of grounds of appeal without taking any adjournment under any pretext, 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 in this appeal are partly allowed.

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

Order pronounced on this 06th day of December, 2024.

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

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 06th December, 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, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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