

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

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

आयकर अपील सं. / ITA No.1856/PUN/2024  
निर्धारण वर्ष / Assessment Year : 2010-11

Chandrakant Kisanrao Pujari, Plot No.23, New Saloni Medical Ekveera Housing Society, Talegaon Chakan Road, Pune- 410507. PAN : AQCPP7563R	Vs.	ITO, Ward-9(5), Pune.
Appellant		Respondent

Assessee by : None  
Revenue by : Shri Manoj Tripathi  
Date of hearing : 25.11.2024  
Date of pronouncement : 06.12.2024

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

This appeal filed by the assessee is directed against the order dated 19.07.2024 passed by Ld CIT(A)/NFAC for the assessment year 2010-11.

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

- "1. The learned CIT(A) erred in law and on facts in not considering the submission and thereby dismissing it.*
- 2. The appellant craves leave to add to or amend the grounds of appeal, if deemed necessary."*

3. Facts of the case, in brief, are, that the assessee is an individual and has not filed his return of income. On the basis of AIMS/ITS data available on system that the assessee has deposited cash of Rs.18,74,300/- in his two bank accounts but return of income was not furnished. Accordingly the case was reopened u/s 147 and notice u/s 148 and 142(1) of the IT Act were issued to the assessee. But the assessee has not complied with the above notices, the Assessing Officer completed the assessment u/s 144 r.w.s. 147 by determining the total income of Rs.18,74,300/- as unexplained cash credit u/s 68 of the IT Act. 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.

4. When the appeal was called for hearing, neither anybody attended nor any application for adjournment was filed from the side of the assessee despite due service of notice of hearing. Therefore, we proceed to decide the appeal on merits of the case after hearing Ld. DR and on the basis of material available on record.

5. Ld. DR appearing from the side of the Revenue relied on the orders passed by the sub-ordinate authorities and submitted that even after various opportunities provided to the assessee he

remained absent, therefore, the appeal filed by the assessee may kindly be dismissed.

6. We have heard Ld. DR and perused the material available on record. We find that Ld. CIT(A)/NFAC has decided the appeal under impression that the appellant-assessee has not complied with the hearing notices and has not filed any evidence/written submission in support of grounds of appeal whereas the appellant-assessee has taken ground that the submission of the assessee was not considered by Ld. CIT(A)/NFAC. In this regard, we find that originally the appeal was manually filed before the Jurisdictional CIT(A) on 09.02.2018 when the concept of NFAC was not available, and accordingly it appears that later on this manual appeal was transferred to NFAC, Delhi. Although the assessee has not appeared before us but in the interest of justice, we deem it proper that at-least one opportunity should be given to the assessee to substantiate his case before ld. CIT(A)/NFAC. 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.

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

Order pronounced on 06<sup>th</sup> day of December, 2024.

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

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

पुणे / Pune; दिनांक / Dated : 06<sup>th</sup> 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, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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