

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

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

आयकर अपील सं. / ITA No.1759/PUN/2024
निर्धारण वर्ष / Assessment Year : 2014-15

Shri Ramdas Vishnu Markute, S.No.1242 Murkute Vasti D.P. Road, Baner, Pune- 411007. PAN : AANPM8750C	Vs.	ITO, Ward-2(2), Pune.
Appellant		Respondent

Assessee by : Shri B. C. Malakar
Revenue by : Shri Arvind Desai

Date of hearing : 18.11.2024
Date of pronouncement : 06.12.2024

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 26.06.2024 passed by Ld CIT(A)/NFAC for the assessment year 2014-15.

2. Facts of the case, in brief, are that the assessee is an individual earning income from business and other sources and filed his return of income on 31.03.2015 declaring total income of Rs.37,22,582/-.

The return of income was processed u/s 143(1) of the IT Act. Subsequently, on the basis of information from the DDIT (I & CI), Pune, that the assessee had purchased a Car of Rs.47,00,000/- and made cash deposit of Rs.15,10,000/- in his bank account, the case was reopened u/s 147 of the IT Act & notice u/s 148 was issued to the assessee. Various notices u/s 142(1) were also issued to the assessee to explain the source of cash deposited in the bank. The assessee did not comply with any of the above notices, therefore, the Assessing Officer completed the assessment *ex-parte* u/s 143(3) r.w.s. 147 r.w.s. 144 of the IT Act and determined taxable income at Rs.61,32,582/- as against the income returned by the assessee at Rs.37,22,582/-. The above assessed income includes unexplained money of Rs.24,10,000/- u/s 69A 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.

3. Ld. AR appearing from the side of the assessee submitted before us that the *ex-parte* order passed by Ld. CIT(A)/NFAC is not justified. Ld. AR submitted before us that the assessee sought adjournment to furnish written submission but Ld. CIT(A)/NFAC

rejected the request and proceeded to decide the appeal *ex-parte*. Ld. AR further submitted that in the case of the assessee on the basis of information from the DDIT (I & CI), Pune, in all, total three cases were reopened u/s 147/148, i.e. for the assessment years 2014-15, 2015-16 and 2016-17 and the assessment orders as well as first appeal orders were passed *ex-parte*. It was further submitted that a Co-ordinate Bench of this Tribunal has already set-aside the *ex-parte* order passed by Ld. CIT(A)/NFAC for the assessment years 2015-16 and 2016-17 & remitted the matter back to his file to decide the appeal afresh on merits of the case. Accordingly, it was requested before the Bench to set-aside the *ex-parte* order passed by Ld. CIT(A)/NFAC for the assessment year 2014-15 also.

4. Ld. DR appearing from the side of the Revenue raised no serious objection to the request of the counsel of the assessee.

5. We have heard Ld. Counsels from both the sides and perused the material available on record. We find that on the basis of information received from the DDIT (I & CI), Pune, the cases of the assessee for the assessment years 2014-15, 2015-16 and 2016-17 were reopened and orders were passed u/s 147/148 of the IT Act. Since the assessee remained absent in first appeal, Ld.

CIT(A)/NFAC has decided the appeal *ex-parte* and dismissed all the three appeals filed by the assessee by separate orders. We also find that a Co-ordinate Bench of this Tribunal has already set-aside the *ex-parte* order passed by Ld. CIT(A)/NFAC for assessment years 2015-16 and 2016-17 and directed to decide the appeal afresh after providing reasonable opportunity of hearing to the assessee. The above orders were passed in ITA Nos. 1760 & 1761/PUN/2024 order dated 10.10.2024 in the case of assessee himself. Accordingly, respectfully following the above decision passed in the case of assessee himself for other connected assessment years, we also deem it fit to set-aside the *ex-parte* order passed by Ld. CIT(A)/NFAC for the assessment year 2014-15 i.e. the instant case in hand 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 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.

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

Order pronounced on 06th day of December, 2024.

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

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, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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