



*reasonable opportunity of being heard amounting to having disposed off the appeal in violation of the principals of natural justice.*

*3. The Hon'ble CIT (A) has erred in dismissing the appeal, merely on account of a single default of nonattendance on the part of the appellant to notice dated 20/02/2024, and that too without appreciating the fact that the appellant was practically granted only a time of 2 working to respond.*

**Without prejudice to the above:**

*4. The Appellant submits that the Hon'ble CIT (A) has erred in conforming the additions of Rs.73,24,686/-, made by the assessing officer without appreciating that the variations as alleged by the Ld. Assessing officer was on account of reconciliation of figures as on the respective year end which fact was very well evident from very assessment order wherein the assessing officer has reproduced the submissions made by the appellant in course of the assessment proceedings.*

*5. The Appellant submits that the Hon'ble CIT (A) has erred in conforming the additions of Rs.11,43,750/- made by the assessing officer without appreciating the facts of the appellants case which facts was very well evident from very assessment order wherein the assessing officer has repeated the submission made by the appellant in course of the assessment proceedings.*

*6. The appellant craves leave to add, amend, alter and/or vary any of the grounds at the time or before the hearing of this appeal.*

*7. The appellant therefore prays that the additions made by the Ld. Assessing Officer and sustained by the Hon'ble CIT (A) not being in accordance with the provisions of law deserves to be & may please be deleted.”*

2. The assessee is an individual and filed the return of income for AY 2020-21 on 07.01.2020 declaring a total income of Rs. 21,95,220/-. The return was selected for scrutiny and the statutory notices were duly served on the assessee. The AO completed the assessment assessing the income of the assessee at Rs. 1,06,63,667/- wherein the AO made addition of Rs. 73,24,686/- under section 69 towards unexplained investments and an addition of Rs. 11,43,750/- towards interest income as appearing in Form 26AS. Aggrieved the assessee filed further appeal before the CIT(A). The CIT(A) passed an ex-parte order dismissing the appeal

since the assessee did not file any details or respond to the notices but sought adjournments.

3. We heard the parties and perused the material on record. It is submitted that the CIT(A) did not give sufficient time to the assessee to collate the required details and therefore, the order of the CIT(A) is against the principles of natural justice. It is also submitted that the assessee responded to the notices of the CIT(A) seeking time, however, the CIT(A) proceeded to dismiss the appeal ex-parte. From the perusal of the order of the CIT(A), we notice that the assessee in response to notice dated 10.11.2022 and 08.02.2024 has filed reply seeking time to submit the necessary details as called for. We further notice that the CIT(A) has issued a notice on 21.02.2024 requiring the assessee to appear with necessary details by 26.02.2024. The CIT(A) did not issue any further notice and by holding that inspite of giving opportunities the assessee did not respond the CIT(A) has passed an exparte order dated 05.08.2024. Considering the facts and circumstances peculiar to the case in the interest of natural justice and fair play, we are inclined to give one more opportunity to the assessee to contend the issues on merits before the lower authorities. Accordingly, the issues are restored back to the CIT(A) for fresh consideration on merits with a direction to call for necessary details and decide in accordance with law. Needless to say that the assessee be given a reasonable opportunity of being heard. It is ordered accordingly.

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

*Order pronounced in the open court on 05 -12-2024.*

**Sd/-**  
**(SAKTIJIT DEY)**  
**Vice President**

*\*SK, Sr. PS*

**Sd/-**  
**(PADMAVATHY S)**  
**Accountant Member**

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. DR, ITAT, Mumbai
4. Guard File
5. CIT

BY ORDER,

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**