

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “SMC” BENCH, AHMEDABAD**

**BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.575/Ahd/2024  
Assessment Year: 2017-18**

Anantrai Vithalbhai Parmar, 3, Chhatariya Building, B/h. Old Bus Stand, Mahuva – 364 290 (Gujarat) <b>[PAN – AJVPP 6611 Q]</b> (Appellant)	Vs.	Commissioner of Income Tax (Appeals), Income Tax Department, National Faceless Appeal Centre (NFAC), Delhi. (Respondent)
Assessee by	Shri Tushar Hemani, Sr. Advocate	
Revenue by	Shri N.J. Vyas, Sr. DR	
Date of Hearing	05.12.2024	
Date of Pronouncement	11.12.2024	

**ORDER**

This appeal is filed by the assessee against order dated 06.02.2024 passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the Assessment Year 2017-18.

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

- “1. *The Ld. CIT(A) has erred in law and on facts, legal position and age factor of the appellant in passing an Assessment Order which is against the principles of natural justice.*
2. *The Ld. CIT(A) has erred both in law and on the facts of the case in confirming the addition in spite of the fact that the Ld. AO did not appreciate necessary supporting documents produced by the Appellant at the time of visit to the Income Tax Department, Bhavnagar, which is in violation of principles of natural justice. The lower authorities made an Ex-Parte Order because of just appellant has no knowledge of E-proceeding without giving him further opportunity to make him understand.*
3. *The Ld. CIT(A) has erred in law and on facts by confirming addition of Rs.44,98,940/- as an unexplained Cash Deposited into the Bank Account u/s.69A of the Act without considering the facts and documents*

*submitted during the course of assessment that is subject to tax u/s. 115BBE of the Act.*

4. *The Ld. CIT(A) has erred in law and on facts of the case in confirming notice of the Ld. AO in initiating penalty u/s. 271AAC, 272A(1)(d) & 271F of the Act.*
5. *The Appellant craves leave to add, amend, alter, edit, delete, modify or change all or any of the grounds of appeal at the time of or before the hearing of the appeal.”*

3. The assessee is an individual. As per the information, the assessee had deposited cash of Rs.12,04,000/- in his bank account with Bank of Baroda during the demonetisation period from 09.11.2016 to 31.12.2016. The assessee was required to file reply but the same was not filed with supporting evidences and in fact the assessee did not file his return of income which is mandatory to file on or before the stipulated time prescribed under Section 139 of the Income Tax Act, 1961. Notice under Section 142(1) of the Act was issued on 12.03.2018 and the same was served. The assessee failed to file the details, therefore, the Assessing Officer passed Assessment Order under Section 144 of the Act thereby making addition of Rs.44,98,934/- under Section 69A of the Act for unexplained income.

4. Being aggrieved by the Assessment Order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. The Ld. AR submitted that the Assessing Officer as well as the CIT(A) has passed ex-parte order as the assessee is not well-versed with the statutory notices of the Income Tax Act. The assessee could not file the requisite details as called for by both the Authorities. Therefore, the Ld. AR requested that the matter may be sent back to the file of the Assessing Officer for proper verification and adjudication of the issues as per the Income Tax Act.

6. The Ld. DR submitted that the CIT(A) as well as the Assessing Officer has given ample opportunities to the assessee but the same was not filed by the assessee and hence relied upon the orders of the CIT(A) and the Assessing Officer.

7. Heard both the parties and perused all the relevant material available on record. It is pertinent to note that the assessee was an individual who was not well-versed with the Income Tax notices as stated out in his submissions before both the Authorities and, therefore, the requisite reply and details before both the Authorities were not filed. The reason given by the assessee that of non-representing his case appears to be bonafide and, therefore, it will be appropriate to remand back this matter to the file of the Assessing Officer for proper adjudication of the issues, after taking cognisance of the evidences filed by the assessee before the Assessing Officer. Needless to say, the assessee be given opportunity of hearing by following the principles of natural justice.

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

Order pronounced in the open Court on this 11<sup>th</sup> December, 2024.

Sd/-  
**(SUCHITRA KAMBLE)**  
Judicial Member

**Ahmedabad, the 11<sup>th</sup> day of December, 2024**

**PBN/\***

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

**TRUE COPY**

*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Ahmedabad benches, Ahmedabad*