

IN THE INCOME TAX APPELLATE TRIBUNAL, MUMBAI BENCH 'H(SMC)', MUMBAI

**BEFORE SHRI AMARJIT SINGH, HON'BLE ACCOUNTANT MEMBER
AND SHRI RAHUL CHAUDHARY, HON'BLE JUDICIAL MEMBER**

**ITA No.4061/Mum/2024
Assessment Year: 2017-18**

Bhakti Ashwin Dedhia Flat 603, Hansh Priya CHS Ltd., Factory Lane, Mumbai-400092. PAN: AIEPD 6336 N (Appellant)	vs	ITO 42 (1)(1), Mumbai (Respondent)
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Present for:

Assessee by : Mr. Yash Ranglani
Revenue by : Shri Uodal Raj Singh, Sr. DR

Date of Hearing : 6.11.2024
Date of Pronouncement : 12.12.2024

ORDER

PER AMARJIT SINGH, AM:

This appeal of the assessee for the assessment year 2017-18 is directed against the order dated 19.06.2024 passed by the Id. Commissioner of Income-tax (Appeal), NFAC Delhi. The assessee has raised the following grounds of appeal:

“1. On the facts and circumstances of the case and in law, the learned Commissioner of Income Tax (Appeals) [CIT(A)] has erred in dismissing the appeal.

2 On the facts and circumstances of the case and in law, the CIT(A) failed to grant sufficient opportunity to present the case and thus principles of natural justice are grossly violated.

3. The Ld. AO erred in making the addition of Rs. 14,29,000/- u/s 68 as unexplained cash credit without appreciating the facts and circumstances of the case.

4. *The Ld. AO erred in making the addition of Rs.5,60,815/- u/s 68, as unexplained cash credit without appreciating the facts and circumstances of the case.*

5. *On merits, the Appellant denies its liability to the levy of penal interest u/s. 234B and 234D, hence the interest levied may be directed to be deleted.*

6. *The Appellant submits that all the above grounds are without prejudice to each other. The Appellant craves leave to add, amend, alter, delete or substitute any of the aforesaid grounds at any time before or at the time of hearing of the matter with the Income Tax Appellate Tribunal.*

7 *Prayer The Appellant prays that appropriate relief be granted based on the said grounds of appeal and the facts and circumstances of the case.”*

2 Fact in brief is that return of income declaring total income of Rs. 3,52,450/- was filed on 27.07.2017. On verification of the return of income, the AO noticed that assessee has deposited cash to the tune of Rs. 14,29,000/- during the period 09.11.2016 to 30.12.2016 maintained with Canara Bank. The assessee has not submitted any evidences to explain the impugned cash deposit made during the demonetization period. Further, the assessing officer noticed that assessee has disclosed agricultural income of Rs. 5,60,815/-, however, the assessee has not explained the amount of expenditure incurred for earning aforesaid agricultural income. Therefore, the assessing officer has treated the both agricultural income of Rs. 5,60,815/- and cash deposit of Rs. 14,29,000/- as unexplained cash credit u/s 68 of the Act.

3. The assessee filed appeal before the ld. CIT(A). The ld. CIT(A) has dismissed the appeal filed without any discussion and findings as prescribed u/s 250(6) of the Act.

4. Heard both the sides and perused the material on record. During the course of appellate proceedings before us, the ld. Counsel submitted that ld. CIT(A) has not granted sufficient opportunity to present the case of the assessee, therefore, no submission could be made before the ld. CIT(A). The ld. CIT(A) has neither specified the opportunities of hearing extended to the assessee nor mentioned any details asked from the assessee during the course of appellate proceedings. As per section 250(6) of the Act, the ld. CIT(A) is required to state the points for determination and reasons for the decision. Therefore, we consider it appropriate to restore the case of the assessee to file of ld. CIT(A) for decide afresh on merit in accordance with the provisions of section 250(6) of the Act after providing three more opportunities to the assessee to make submission on the points raised by the First Appellate Authority. The assessee is also directed to make due compliance before the ld. CIT(A) without any failure. Accordingly, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 12.12.2024

Sd/-

**(RAHUL CHAUDHARY)
JUDICIAL MEMBER**

Sd/-

**(AMARJIT SINGH)
ACCOUNTANT MEMBER**

Mumbai: 12.12.2024
Biswajit, Sr. P.S.

Copy to:

1. The Appellant:
2. The Respondent:
3. The CIT,
4. The DR .

//True Copy//

By Order

Assistant Registrar
ITAT, Mumbai Benches, Mumbai