

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर  
IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE

**BEFORE SHRI VIJAY PAL RAO, VICE PRESIDENT**  
**AND**  
**SHRI B.M. BIYANI, ACCOUNTANT MEMBER**

ITA No.411/Ind/2024  
(Assessment Year: 2011-12)

Chand Singh Rajput S/o Shri Hari Narayan Rajput Gram Piplod TEH. Shujalpur (Appellant / Assessee)	Vs.	ITO Shajapur (Respondent/ Revenue)
<b>PAN: ARGPR3290N</b>		
Assessee by	Shri N.D. Patwa, AR	
Revenue by	Shri Sanjeev H. Bhagat, Sr. DR	
Date of Hearing	10.12.2024	
Date of Pronouncement	12.12.2024	

**ORDER**

**Per Vijay Pal Rao, JM :**

This appeal by assessee is directed against the order dated 09.03.2024 of the Commissioner of Income Tax (Appeal) National Faceless Appeal Centre (NFAC) Mumbai, for A.Y.2011-12. The assessee has raised following grounds of appeal:

*"1. The Ld. AO was not justified in passing the order, which is bad-in-law, void ab initio, barred by limitation, illegal, contrary to the facts and circumstances of the case, liable to be annulled.*

*2. The Ld. CIT(A) was not justified in confirming the order, which is bad-in-law, void ab initio, barred by limitation, illegal, contrary to the facts and circumstances of the case, liable to be annulled.*

*3. The Id CIT(A) was not justified in ex-parte dismissing the appeal of the appellant, without deciding the appeal on merits, and that a fair and meaningful opportunity was not available to the appellant to present his case.*

*4. The Id. CIT(A) was not justified in confirming the addition of Rs. 5,30,000/- against unexplained money on cash deposits.*

*5. The appellant carves leave to add, amend or modify any of the grounds of appeal."*

2. At the time of hearing, Ld. AR of the assessee has submitted that the assessee is an agriculturist and has no income other than the agricultural income therefore, the assessee did not file any return of income u/s 139 of the Act or in response to notice u/s 148 of the Act. He has further submitted that the AO has made an addition of Rs.5,30,000/- on account of unexplained deposits made in the bank account of the assessee while passing ex-parte order u/s 144 r.w. section 147 of the Act. He has pointed out that the source of deposit is the agricultural income of the assessee therefore, the addition made by the AO is not justified. The CIT(A) has also dismissed the appeal of the assessee ex-parte however, the assessee did not receive any notice from the CIT(A). Thus, Ld. AR has pleaded that the impugned order of the CIT(A) may be set aside and matter may be remanded to the record of the AO for fresh adjudication after verification and examination of the supporting evidences to be produced by the assessee for claim of agricultural income.

3. On the other hand, Ld. DR has relied upon the order of authorities below and submitted that despite several opportunities' assessee did not response to the notices issued by the AO and therefore, the AO was left with no option but to frame best judgment

assessment on the basis of information available with the AO. Even before the CIT(A) the assessee has failed to comply with the notices and consequently the addition made by the AO has been confirmed by the CIT(A). The Ld. DR has further submitted that the assessee has though claimed source of deposit as agricultural income however, the assessee has not explained land holding and crop cultivated on the land.

4. We have considered rival submissions as well as relevant material on record. The AO has reopened the assessment by issuing notice u/s 148 on 28.02.2018 to assess the income escaped assessment on account of deposit of Rs.5,30,000/- in the bank account of the assessee. There was no response on behalf of the assessee to notices issued by the AO and consequently the assessment was completed on best assessment basis u/s 144 r.w.s 147 of the Act whereby the AO made an addition of Rs.5,30,000/- as undisclosed income of the assessee. The assessee challenged action of the AO before the CIT(A). However, the CIT(A) has passed impugned order ex-parte whereby addition made by the AO has been confirmed. The CIT(A) has given reasons for deciding the appeal ex-parte in para 3.2 of the impugned order as under:

*"3.2 I have carefully considered the assessment order u/s 143(3) r.w.s. 147 of the Act dated 27/11/2018, the grounds of appeal preferred by the appellant and the statement of facts. In this case, appellant was given several opportunities to make submissions during appellate proceedings to present its side by issuance of notices u/s 250 of the Act as mentioned in para 1.1 supra. These notices were served at the e-mail address of the appellant as registered on ITBA Portal, i.e. ARUN.CAGOUTAM@GMAIL.COM. No e-mailed notice u/s 250 was returned unserved. However, no written submissions were made by the appellant in*

*response to the notices issued by NFAC and by the office of the undersigned. Though the appellant has not furnished any submission in response to the notices issued, the appeal cannot be kept pending for indefinite period without reasonable cause. It is observed that the appellant is not interested in prosecuting the appeal filed by her. All grounds of appeal are adjudicated together."*

5. Thus, it is clear from the impugned order that the notices were issued to the assessee to an e-mail ID "ARUN.CAGOUTAM@GMAIL.COM" whereas the assessee in the form 35 has given the e-mail ID for communication/notices as "CAGOURAVPANDYA07@GMAIL.COM". Thus, it is manifest that the notices issued by the CIT(A) were not sent to the e-mail ID given by the assessee in form 35 for the purpose of notice/communication. Accordingly in the facts and circumstances of the case where the notices were not properly served to the assessee, the impugned order of the CIT(A) is set aside and the matter is remanded to the record of the AO for fresh adjudication after verification and examination of the relevant record to be produced by the assessee in support of claim of agricultural income.

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

Order pronounced in the open court on 12.12.2024.

**Sd/-**  
**(B.M. BIYANI)**  
Accountant Member

**Sd/-**  
**(VIJAY PAL RAO)**  
Vice President

Indore, \_ 12.12.2024  
*Patel/Sr. PS*

ITANo.411/Ind/2024  
Chand Singh Rajput

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

*By order*

*Sr. Private Secretary*  
*Income Tax Appellate Tribunal*  
*Indore Bench, Indore*