

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", CHANDIGARH

HEARING THROUGH: HYBRID MODE

श्री विक्रम सिंह यादव, लेखा सदस्य एवं श्री परेश म. जोशी, न्यायिक सदस्य  
BEFORE: SHRI. VIKRAM SINGH YADAV, AM & SHRI. PARESH M. JOSHI, JM

आयकर अपील सं. / ITA NO. 566/Chd/2024  
निर्धारण वर्ष Assessment Year : 2017-18

Dharam Foundation Educational Trust Sirhind, Sirhind S.O. Shirhind(R), Fatehgarh Sahib- Punjab – 140406	बनाम	The ITO Ward, Sirhind
स्थायी लेखा सं. / PAN NO: AAATD5373M		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None  
राजस्व की ओर से / Revenue by : Shri Rohit Sharma, CIT DR  
सुनवाई की तारीख / Date of Hearing : 09/12/2024  
सुनवाई की तारीख / Date of Pronouncement : 17/12/2024

**आदेश / Order**

**PER VIKRAM SINGH YADAV, A.M. :**

This is an appeal filed by the Assessee against the order of the Ld. CIT(A) / NFAC dt. 12/03/2024 pertaining to Assessment Year 2017-18.

2. Briefly the facts of the case are that the assessment in this case was completed under section 147 r.w.s 144B of the Act vide order dt. 28/03/2022. As per AO, the assessee trust is formed for providing education to the general public and is created for imparting quality education to the common man. Under the ambit of the trust, three institutes are run from the same premises at Sirhind District Fategarh Sahib Punjab namely Lincoln College of Law, Lincoln College of Education, Greenfield Public School.

3. The AO further noted that in response to the various notices and the show cause notice issued to the assessee to explain the source of cash deposits during the year amounting to Rs. 4,37,14,809/-, the assessee has simply

submitted bank statements and three years comparative chart regarding deposit of cash in bank account and stated that source of cash deposit is fees/other charges, however, the same is not sufficient to explain the source of cash deposit during the year. The assessee has neither provided any details nor any proof to substantiate its claim of such cash deposit. No relevant cash book or other documents are submitted and therefore in absence of supporting documents explaining the source of cash deposits, the amount of Rs. 4,37,14,809/- was brought to tax as unexplained cash credit under section 68 r.w.s 115BBE of the Act.

4. Being aggrieved, the assessee carried the matter in appeal before the Ld. CIT(A). During the appellate proceedings, various notices were issued on the registered email id of the assessee however there was no compliance on the part of the assessee and thereafter, the Ld.CIT(A) passed the impugned order confirming the findings of the AO stating that the assessee has not filed any proof/ evidence in support of grounds of appeal inspite of various notices being issued to the assessee on the email id available in the ITBA Portal of the Income Tax Department and it was presumed that the assessee is no longer interested in pursuing the appeal and the order of the AO was confirmed holding that the AO has passed a reasoned and speaking order considering all the facts and circumstances of the case.

5. Against the said order, the assessee is in appeal before us. However none has appeared on behalf of the assessee nor any adjournment application was filed.

6. Given that an ex-parte order has been passed by the Ld. CIT(A), it was decided that no useful purpose would be served in adjourning the matter any further and after hearing the Ld. CIT/DR who has not raised any specific objection where the matter is set aside to the file of the Ld. CIT(A) and keeping in view the principle of substantial justice, we believe that the assessee deserve

one more opportunity to come forward and furnish necessary explanation and supporting documentation in support of cash so found in its bank account and the matter is hereby set-aside to the file of the Id CIT(A) to decide the same afresh on merits as per law after providing reasonable opportunity to the assessee.

7. Needless to say, the assessee is hereby directed to attend to the appellate proceedings and shall file requisite information/documentation as so directed and/or as advised, and in an event, where the conduct of the assessee remain non-cooperative/non-compliant, the appellate authority is at liberty to decide the matter as per law.

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

Order pronounced in the open Court on 17/12/2024.

Sd/-

परेश म. जोशी  
(PARESH M. JOSHI)  
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

विक्रम सिंह यादव  
(VIKRAM SINGH YADAV)  
लेखासदस्य/ ACCOUNTANT MEMBER

AG

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar