



IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकरअपीलसं./ITA No.291/RJT/2024
Assessment Year: (2013-14)
(HybridHearing)

Monika Bhavesh Dhruve 502, K K Avenue, Opp. Joggers Park, Park Colony, Jamnagar.	Vs.	The ITO Ward-3, Jamnagar.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ASYPD6345H		
(Appellant)		(Respondent)

Appellant by : Shri Chetan Agarwal, Ld. A.R.
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR
Date of Hearing : 26/12/2024
Date of Pronouncement : 22/01/2025

PER DINESH MOHAN SINHA, JM:

1. Captioned appeal filed by the assessee is against the order passed by the Commissioner of Income Tax (Appeals) vide his order dated 13/03/2024 which inter arises out of order passed by the Ld. AO vide order dated-24/03/2022.
2. Assessee is an individual engaged in the business of brass parts on commission basis in the name and style of "Pro Metal". Assessee received the notice from Dy. Director of Income Tax, Investigation, Jamnagar. Assessee on reply of the notice submitted that he is engaged in the business of brass supply on commission basis with various dealers of different states of India and cash and cheque were deposited outside of Jamnagar. Hence, all credits/deposits represent sales on commission basis and it was also submitted that assessee had not maintained books of account for A.Y. 2013-14. Assessee maintained 3 bank



accounts in HDFC bank. The assessment for AY 2013-14 was reopened for the reason that the assessee had made deposits/credits amounting to Rs. 2,72,88,627/-. A notice u/s. 148 of the Act was issued to the assessee. In response to this notice assessee filed return of income on 24/02/2022 declaring total income of Rs. 10,10,880/- thereby declaring total turnover of Rs. 27,07,654/-. Assessment was completed by Ld. AO erred in law as well as on facts by making addition of Rs. 2,45,80,973/- u/s 69C as unexplained/undisclosed income.

3. The assessee filed an appeal before the Commissioner of Income Tax (Appeals) [in short, "The Ld. CIT(A)"] and the Ld. CIT(A) has rejected the appeal of the assessee as the notices were issued but the assessee did not comply with the notices. Hence, the appeal of the assessee was dismissed.

4. The assessee filed an appeal before us against the order passed by the Ld. CIT(A) dated 13/03/2024 before us.

5. Ld. Counsel on behalf of the assessee (AR) submitted that the case was decided ex-parte by Ld. CIT(A) and by Ld. AO. On the other hand the Ld. Sr. DR has confirmed about the order passed ex-parte by Ld. CIT(A) and by Ld. AO. The ITR has been filed by the assessee in response to the notice u/s 148 of the Act. However, Ld. Sr. DR has relied on the order of the Ld. CIT(A). However Ld. Sr. DR had not objected to the prayer of the Ld. Counsel.

6. We have heard both the parties and perused the records available before us, we find that Ld. CIT(A) disposed the appeal of the assessee passing an ex-parte order in the absence of evidence produced by the assessee. However, assessee has filed reply to the notices before the Ld. CIT(A). Ld. CIT(A) has noted that the documents uploaded by the assessee were corrupted and could not be downloaded. Hence, could not perused the documents while passing the



appellate order. However, we further note that during the assessment proceedings before the Ld.AO assessee has submitted the return of income disclosing total income of Rs. 10,10,880/- on 24/02/2022, Ld. AO has recorded that assessee had an uncooperative attitude during the assessment proceedings. We note that order of the Ld. AO does not speak about the service of the notices upon assessee.

7. We are of the view that assessee did not have sufficient opportunities to present his case. We are inclined to give one more opportunity to the assessee. Therefore, we are of the view that one more opportunity should be given to the assessee to present his case before the Ld. AO. We set aside the order of Ld. CIT(A) and remit the matter back to the file of Ld. AO for fresh adjudication on merit after giving due opportunity to the assessee of being heard.

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

Order pronounced in the open court on 22/01/2025

Sd/-
(Dr. A.L. SAINI)
ACCOUNTANT MEMBER
Rajkot
दिनांक/ Date: 22/01/2025

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

ITA No.291/RJT/2024-A.Y. 2016-17
Monika Dhruve
vs. ITO Ward-3, Jamnagar.



By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot