

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.352/Pat/2024
Assessment Year: 2017-18

Dipesh Kumar
(formerly Anshu Kumar Barnwal).....Appellant

Prop: Uma Traders, Kateya,
Gopalganj-841437 (Bihar)
[PAN: ASDPB6519N]

vs.

ITO, Ward-2(4), Siwan..... Respondent

Appearances by:

None appeared on behalf of the appellant.

Shri Ashwani Kumar, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 27, 2025

Date of pronouncing the order : January 28, 2025

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 07.03.2024 of the National Faceless Appeal Centre [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’).

2. Brief facts of the case are that the assessee runs a proprietary business and filed his return of income on 26.12.2017 declaring total income of Rs.3,93,690/-. Thereafter, the case was selected for scrutiny on account of cash deposits of Rs.14,00,000/- during demonetization in his two bank accounts and subsequently notices u/s 143(2) and 142(1) of the Act were issued. In response to notices, the assessee filed written reply and copy of bank statement but no copy of books of account like cash book, ledger, stock register etc. have been furnished before the

Assessing Officer in order to verify the cash deposits. The Assessing Officer also issued notice u/s 133(6) of the Act to the bank in order to obtain various details relating in order to cash deposits made in demonetized currency during the period. Since there was no reply on the part of the assessee, accordingly, the Assessing Officer treated Rs.14,00,000/- as unexplained cash deposits u/s 69A and added the same to the income of the assessee by assessing total income at Rs.17,93,690/-.

3. Dissatisfied, the assessee filed appeal before the Id. CIT(A) but the Id. CIT(A) simply upheld the order of the Assessing Officer by dismissing the appeal of the assessee, since the assessee could not furnish supporting documents to prove the fact that cash deposits were made from his sale proceeds.

4. Aggrieved by the above order, the assessee is in appeal before this Tribunal. However, at the time of hearing, we find that no one appeared despite issuing consecutive notices from the Registry time to time informing about the hearing. Therefore, we proceeded to hear this matter with the assistance of Id. DR. The Id. DR supported the orders of the authorities below.

5. We, after hearing the Id. DR and perusing the materials available on record, find that the assessee could not properly represent his case before the Id. CIT(A). We also find that the Id. CIT(A) dismissed the appeal by simply relying on the order of the Assessing Officer without going into the merits of the case, which is essential condition stipulated u/s 250(6) of the Act. We, therefore, considering the facts of the case and in the interest of justice and fair play, remand back the issue to the file of the Id. CIT(A) for fresh adjudication after giving reasonable opportunity of being heard to the assessee to present his case and to pass a speaking order. We also direct the assessee to strictly comply

with the notices issued by the ld. CIT(A) and furnish all relevant documents to substantiate his claim.

7. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 28th January, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 28.01.2025.

RS

Copy of the order forwarded to:

1. Dipesh Kumar (formerly Anshu Kumar Barnwal)
2. ITO, Ward-2(4), Siwan
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches