

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.367/Pat/2024
Assessment Year: 2017-18

Dileep Kumar Sah.....Appellant

Makhdoom Sarai,
Turha Toli, Siwan,
Bihar-841226.

[PAN: GVNPS8999L]

vs.

ITO, Ward-2(3), 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 28, 2025

Date of pronouncing the order : January 30, 2025

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 29.09.2023 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. At the outset, the Registry has informed that there is a delay of 134 days in filing the present appeal. The ld. AR of the assessee filed an application for condonation of delay stating reasons for such delay. After considering the application, we find reasonable cause for such delay. We, therefore, condone the delay in filing the appeal and adjudicate the appeal on merits of the case.

3. Brief facts of the case are that the assessee is an individual and declared his return of income for the assessment year 2017-18 at

Rs.4,98,780. It was found by the Assessing Officer during the assessment proceedings that the assessee made deposits of old currency on different dates amounting to Rs.32,21,500/-. The case of the assessee was selected for scrutiny and notices u/s 143(2) and 142(1) of the Act were issued to the assessee requiring the assessee to submit relevant documents such as source of income, source of cash deposits, books of accounts etc. Despite issuance of repeated notices, no compliance was made and the assessee failed to submit relevant documents or details for verification of the said 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 to cash deposits made in demonetized currency during the period. Since there was no reply on the part of the assessee, the Assessing Officer treated the said cash deposits as unexplained money u/s 69A and made addition of Rs.32,21,500/- to the assessee's total income.

4. Dissatisfied, the assessee filed appeal before the ld. CIT(A) but the ld. 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.

5. 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 ld. DR. The ld. DR supported the orders of the authorities below.

6. We, after hearing the ld. DR and perusing the materials available on record, find that the assessee could not properly represent his case before the ld. CIT(A). We also find that the ld. 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 ld. 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 30th January, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 30.01.2025.

RS

Copy of the order forwarded to:

1. Dileep Kumar Sah
2. ITO, Ward-2(3), Siwan
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches