

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "C" BENCH

**Before: Shri TR Senthil Kumar, Judicial Member
And Shri Narendra Prasad Sinha, Accountant Member**

**ITA No. 193/Ahd/2024
Assessment Year 2011-12**

Atulkumar Arvindbhai Patel, NavapuraShekkdi, Near Milk Dairy, Near Bhagyoday Rice Mill Petlad, Petlad-388450 PAN: AKVPP5063H (Appellant)	Vs	The ITO, Ward-1(3)(1), Petlad (Respondent)
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**Assessee by: Shri BT Thakkar, A.R.
Revenue by: Shri Rignesh Das, Sr. D.R.**

Date of hearing : 25-11-2024
Date of pronouncement : 07-02-2025

आदेश/ORDER

PER : TR SENTHIL KUMAR , JUDICIAL MEMBER:-

This appeal is filed by the assessee as against the ex-prate appellate order dated 22-06-2023 passed by the Commissioner of Income Tax, (Appeals), National Faceless Appeal Centre, Delhi arising out of the ex-parte re-assessment order passed u/s. 144 r.w.s 147 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") relating to the assessment year 2011-12.

2. The registry has noted that there is a delay of 168 days in filing the above appeal. The assessee by a notarized affidavit stated that he has migrated to USA since 2018 and filed an appeal before CIT(A) in 2019 and he updated his email id in CPC portal in 2022. In Form No. 35, assessee mentioned email address is "sukhadia88@yahoo.in" his tax practitioner but the ld. CIT(A) wrongly sent email notices to "ajaykumardalwadi@yahoo.com". Thus, the assessee was not aware of hearing notices issued by ld. CIT(A) which resulted in passing ex-parte order. When assessee returned India in Jan, 2024, and on verification with the ITP and CPC portals, he found that ex-parte appellate order passed on 22-06-2023, thereby filed the appeal with a delay of 168 days and requested to condone delay. The ld. Sr. D.R. Shri Rignesh Das, appearing for the Revenue has no objection in condoning the delay. Thus, the delay of 168 days in filing the appeal is hereby condoned.

3. On merits of the case, the assessee has not explained the cash deposits and credit card expenses amounting to Rs. 50,35,332/-, therefore, the same were added as undisclosed income of the assessee and demanded the tax thereon. Before us, the assessee filed a paper book containing statement of cash deposits in bank account, details of credit card repayments and other details. Therefore, in the interest of justice, we deem it fit to set aside the matter back to the file of jurisdictional Assessing Officer by imposing a cost of Rs. 5000/- (Rs. Five Thousand Only) payable by the assessee within 15 days from the receipt of this order to the Income Tax Department. On compliance of the above

cost, Jurisdictional Assessing Officer is directed to pass fresh assessment order in accordance with law by giving adequate opportunity of hearing.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 07-02-2025

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER
Ahmedabad : Dated 07/02/2025

Sd/-
(TR SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद