



।आयकर अपीलीय अधिकरण "एस एम सी" न्यायपीठ पुणेमें।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "SMC" :: PUNE

**BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT  
MEMBER AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER**

आयकर अपील सं. / ITA No.2112/PUN/2024  
निर्धारण वर्ष / Assessment Year: 2017-18

Amol Jagannath Kadam, A/p Raotale, Chiplun, Ratnagiri, Maharashtra – 415605. PAN: BCDPK0153Q	V s	The Income Tax Officer, Ratnagiri.
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Pramod Shingte – AR
Revenue by	Shri Manoj Tripathi – DR
Date of hearing	28/11/2024
Date of pronouncement	29/11/2024

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This is an appeal filed by the assessee against the order of  
ld.Commissioner of Income Tax(Appeals)[NFAC] for Assessment  
Year 2017-18 dated 15.07.2024 passed u/sec.250 of the Income tax  
Act, 1961. The Assessee has raised the following grounds of  
appeal :

*"1. On the facts and circumstances of the case and in law the  
CIT(A) NFAC erred in confirming the addition of Rs.12,52,000/-  
made by the AO representing the total of cash deposits during*



*demonetization period not accepting the submissions of the appellant.*

*The appellant prays that the ITO be directed to delete the addition.*

2. *On the facts and circumstances of the case and in law the CIT(A)NFAC erred in sustaining the action of the AO of estimating the business income of the appellant @10% of the total credits in the bank account.*

*The appellant prays that the ITO be directed appropriately in the matter.*

3. *The appellant craves leave to add to, amend, alter, delete or modify all or any of the above ground of appeal or raise a new ground of appeal before or at the time of hearing.”*

**Submission of Id.AR :**

2. Ld.Authorised Representative of the Assessee submitted that assessee is an Agriculturalist, and never filed Return of Income. Even today, assessee has not filed Return of Income. Ld.AR of the assessee invited our attention to 7/12 extract to demonstrate that assessee is an Agriculturalist. In the 7/12 extract, agricultural produce is appearing. Ld.AR invited our attention to certificate issued by Tehsildar stating that assessee is an Agriculturalist. Ld.AR submitted that assessee is not aware of assessment proceedings and hence, failed to comply the notices issued by Assessing Officer. Ld.AR also submitted the paper book with a request to admit additional evidence. Ld.AR also submitted that



ld.CIT(A) has dismissed the appeal of the assessee, because assessee failed to comply notices. Ld.AR submitted that ld.CIT(A) has not discussed the grounds of appeal raised by the assessee. Ld.AR pleaded that case may be set-aside.

**Submission of ld.DR :**

3. The ld.DR for the Revenue relied on the order of AO and ld.CIT(A).

**Findings and Analysis :**

4. We have heard both the parties and perused the records. It is an admitted fact that assessee failed to comply notices issued by AO. However, it is also a fact that assessee is an Agriculturist as evident from the Certificate of the Tehsildar and 7/12 extract. Since assessee was not aware of the Income Tax Proceedings, assessee failed to comply. Before us, assessee has filed elaborate submission in the form of paper book containing 107 pages. In the interest of justice, we admit the additional evidence. However, since paper book was not filed before the AO, in the interest of justice, we set-aside the order of the Ld.Assessing Officer to ld.Assessing Officer for denovo adjudication. Assessee is directed



to file the paper book before the Assessing Officer. Assessing Officer shall provide opportunity of hearing to the assessee. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open Court on 29<sup>th</sup> November, 2024.

**Sd/-**  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(DR. DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 29<sup>th</sup> Nov, 2024/ SGR\*

**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "एस एम सी" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.