

IN THE INCOME TAX APPELLATE TRIBUNAL PANAJI BENCH
PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &
SHRI G D PADMAHSHALI ACCOUNTANT MEMBER

I T A. Nos. 236/PAN/2024
(A.Y. 2018-17)

Babu Gurunath Kalal, 1301,Old Bus Stand Ugargol, Savadatti, Belgaum-591110. Karnataka.	Vs .	ITO-Ward-1, Belgaum-590001, Karnataka. .
PAN .No. BLIPK0004Q		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	None(letter 18-02-2025)
Revenue by	Shri, Ravindra Hattalli.Sr.DR

सुनवाई की तारीख/Date of Hearing	19.02.2025
घोषणा की तारीख/Date of Pronouncement	19.02.2025

ORDER

PER PAVAN KUMAR GADALE, JM:

The appeal is filed by the assessee against the order of National Faceless Appeal Centre (NFAC) Delhi / CIT(A) passed u/sec 147 r.w.s 144B and u/sec 250 of the Act.

2. The brief facts of the case are that, the assessee is an individual and derives agricultural income. The Assessing Officer (AO) based on the information from ITBA data, found that the assessee has made cash deposits in the bank accounts during the F.Y.2015-16 and the assessee has not filed the return of income. The assessing officer has reason to believe that the income has escaped the assessment and

issued notice u/sec148 of the Act. In compliance, the assessee has filed the return of income disclosing a total income of Rs.Nil and net agricultural income of Rs.9,29,820/-. Further the notice u/sec 142(1) of the Act along with questionnaire was issued and there was partial compliance. Whereas the A.O found that the assessee has made the cash deposits of Rs.63,38,500/- in the bank accounts in the F.Y.2015-16 and explanations were called to substantiate the deposits. Since, partial explanations/details were filed, the AO considering the information available on record has issued the notice u/sec133(6) of the Act on the bank. Finally the A.O. has considered the facts and information and made addition(i) u/sec69A of the Act of Rs.53,67,464/- (ii) variation in disclosing of agricultural income of Rs.5,39,436/- (iii) interest income of Rs.52,498/-and (iv) income of Rs.1,08,000/- under income from other sources and assessed the total income of Rs.60,67,398/- and passed the order u/sec 147 r.w.s 144B of the Act dated 07.02.2024.

3. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) has considered the grounds of appeal, statement of facts and findings of the AO and has issued notices of hearing and since there was no compliance by the assessee to notices. Therefore the CIT(A) considering the information on record has confirmed the action of the A.O and dismissed the appeal. Aggrieved

by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

4. We heard the Ld.DR submissions and perused the material on record and none appeared on behalf of the assessee. Prima-facie the CIT(A) has passed the order considering the fact that there is no compliance nor appearance in spite of providing adequate opportunity of hearing and the notices were issued. Therefore, the CIT(A) was of the opinion that the assessee is not interested in prosecuting the appeal and dismissed the appeal ex-parte confirming the action of the assessing officer. The CIT(A) has issued the notices of hearing referred at page 3 Para 4.2 of the order and there was no response and thus the Ld.CIT(A) came to a conclusion that the assessee is not interested and decided the appeal based on the information available on record. Whereas the assessee has raised grounds of appeal challenging the additions made by the A.O and there could be various reasons for non appearance which cannot be overruled. Therefore, considering the facts and principles of natural justice, we shall provide with one more opportunity of hearing to the assessee to substantiate the case with evidences and information. Accordingly, we set aside the order of the CIT(A) and remit the entire disputed issues to the file of the CIT(A) to adjudicate afresh and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of the

Appeal. And, we allow the grounds of appeal of the assessee for statistical purpose.

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

Order pronounced in the open court on 19.02.2025.

Sd/-

**(GD PADMAHSHALI)
ACCOUNTANT MEMBER**

Panaji Dated: 19/02/2025

Sd/-

**(PAVAN KUMAR GADALE)
JUDICIAL MEMBER**

Copy of the Order forwarded to:

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT,
6. Guard file.

//True Copy//

BY ORDER,
(Asstt. Registrar)ITAT,
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			