

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

**Before Shri Inturi Rama Rao, Accountant Member
&
Shri Prakash Chand Yadav, Judicial Member**

ITA No.774/Coch/2024 : Asst.Year 2016-2017

Sri.Abdul Jaleel Vapparakkal Kongad IIParasery Kongad Palakkad – 678 631. PAN : BFPPA5260M.	v.	The Income Tax Officer Ward-1 Palakkad.
(Appellant)		(Respondent)

Appellant by :--- None ---
Respondent by :Sri.Sanjit Kumar Das, CIT-DR

Date of Hearing : 21.01.2025.	Date of Pronouncement : 19.02.2025
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ORDER

Per Prakash Chand Yadav, JM :

The present appeal filed by the assessee is arising from the order of the Commissioner of Income-tax (Appeals) dated 12th August, 2024 and it relates to assessment year 2016-2017, having DIN & Order No.ITBA/NFAC/S/250/2024-25/1067566462(1).

2. The brief facts as coming out from the orders of the authorities below are that the assessee is an individual and has not filed any return of income for the impugned assessment year. Thereafter on the basis of AIR information, revealing that the assessee has deposited Rs.4,96,59,613 in his bank account. The case of the assessee was reopened u/s.148 of the Income-tax Act, 1961. Before the Assessing Officer no

one appeared in reassessment proceedings and hence the AO treated the entire cash deposit of Rs.4,96,59,613 as unexplained money u/s.69A of the Act and framed the assessment.

3. Aggrieved with the order of the AO, the assessee filed an appeal before the Id.CIT(A) and contended that the AO has erred in treating the entire cash deposit as unexplained money. However, no one appeared before the Id.CIT(A) also and hence the Id.CIT(A) affirmed the order of the AO.

4. Today, when the matter was called up for hearing, non one appeared from the side of the assessee despite proper service of notice of hearing. Therefore, we are deciding the appeal on the basis of material available on record.

5. We have heard the learned Departmental Representative and perused the material available on record. It is observed from the statement of facts filed before the Id.CIT(A) as well as before us that the notice of hearing from the office of the Id.CIT(A) were sent via Income Tax Portal. However, whether the notices were served on the assessee or not is not coming out from the order of the Id.CIT(A). Therefore, in the interest of justice, we are restoring the matter back to the file of the Id.CIT(A) for fresh adjudication in accordance with law. Needless to say, the Id.CIT(A) would grant meaningful opportunity of being heard to the assessee before passing any order.

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

Order pronounced on this 19th day of February, 2025.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(Prakash Chand Yadav)
JUDICIAL MEMBER

Cochin; Dated : 19th February, 2025.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT, Cochin.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin