

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER**

**ITA No.2735/PUN/2024  
Assessment year : 2013-14**

Preshit Krishan Mhatre A 704, Mumbai Pune Highway, Vidhane, Awre, Maharashtra – 410206	<b>Vs.</b>	NFAC, Delhi
<b>PAN: AXVPM0115C</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : Shri Suresh Kumar Gundher  
Department by : Shri Shashank Ojha – JCIT  
Date of hearing : 24-02-2025  
Date of pronouncement : 25-02-2025

**ORDER**

**PER R. K. PANDA, VP :**

This appeal filed by the assessee is directed against the order dated 23.10.2024 of the Ld. CIT(A) / NFAC, Delhi relating to assessment year 2013-14.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the order of the Ld. CIT(A) / NFAC in upholding the validity of re-assessment proceedings and confirming the addition of Rs.26,25,140/- made by the Assessing Officer u/s 69A of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') and the addition of Rs.34,261/- on account of 'Income from other sources'.

3. Facts of the case, in brief, are that the assessee is an individual and has not filed his return of income for the impugned assessment year. The Assessing Officer noted the following financial transactions reported in the AIR information on assessee's PAN:

*1. Cash deposit of Rs.20,06,880/- in SB account maintained in Punjab & Maharashtra Co-op Bank Ltd.*

*2. Cash deposit aggregating to Rs.2,00,000/- or more with a Banking Company (Rs.5,01,260/-)*

*3. TDS return other interest (section 194A) – Rs.34261/-*

4. He therefore, reopened the case of the assessee after recording satisfaction as per the provisions of section 147 of the Act and accordingly, notice u/s 148 of the Act dated 19.03.2020 was issued and served on the assessee. Since the assessee did not file any return in response to the notice u/s 148 of the Act, the Assessing Officer issued a notice u/s 142(1) of the Act on 30.12.2020. Again, there was non-compliance from the side of the assessee for which fresh notices were issued. Since there was consistent non-compliance from the side of the assessee, the Assessing Officer, after analyzing the details obtained from the bank u/s 133(6) of the Act, determined the total income of the assessee at Rs.28,42,901/- by making the following additions:

<i>I</i>	<i>Income under the head Salaries</i>	<i>Rs.1,83,500/-</i>
<i>II</i>	<i>Income from Other Sources being interest Received from BOB</i>	<i>Rs.34,261/-</i>
<i>III</i>	<i>Unexplained cash deposits in Bank Account u/s 69A</i>	<i>Rs.21,23,880/-</i>

*IV Unexplained cash deposit exceeding  
Rs.2,00,000/- or in a Banking company u/s 69A Rs.5,01,260/-*

*Total Income Rs.28,42,900/- “*

5. Since the assessee despite number of opportunities granted by the Ld. CIT(A) / NFAC did not file any submission and was seeking adjournments under some pretext or the other, the Ld. CIT(A) / NFAC dismissed the appeal filed by the assessee and thereby sustained the various decisions made by the Assessing Officer.

6. Aggrieved with such order of the Ld. CIT(A) / NFAC, the assessee is in appeal before the Tribunal.

7. The Ld. Counsel for the assessee submitted that the assessee is a reseller of milk and milk products which are daily use items and is not well conversant with the complex income tax proceedings. He submitted that in the interest of justice, the assessee should be given an opportunity to substantiate his case by filing the requisite details before the Assessing Officer.

8. The Ld. DR on the other hand referring to the orders of the Assessing Officer and the Ld. CIT(A) / NFAC, submitted that the assessee is a consistent non-complier to the statutory notices issued by the Assessing Officer as well as the

Ld. CIT(A) / NFAC, therefore, the order of the Ld. CIT(A) / NFAC dismissing the appeal should be upheld.

9. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and Ld. CIT(A) / NFAC and the paper book filed on behalf of the assessee. It is an admitted fact that due to non filing of the return in response to the notice u/s 148 of the Act and non compliance from the side of the assessee to the statutory notice issued u/s 142(1) of the Act, the Assessing Officer completed the assessment u/s 144 of the Act by making various additions, the details of which have already been reproduced in the preceding paragraphs. We find before the Ld. CIT(A) / NFAC also there was non-compliance from the side of the assessee for which he dismissed the appeal filed by the assessee and thereby sustained the various additions made by the Assessing Officer. It is the submission of the Ld. Counsel for the assessee that in the interest of justice, the assessee should be given an opportunity to substantiate his case by filing the requisite details before the Assessing Officer. Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the Assessing Officer with a direction to grant one final opportunity to the assessee to substantiate his case by filing the requisite details and decide the issue as per fact and law. The assessee is also hereby directed to make his submissions, if any, before the Assessing Officer on the appointed date without seeking any adjournment under any pretext, failing which the Assessing Officer is

at liberty to pass appropriate order as per law. We hold and direct accordingly.

The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open Court on 25<sup>th</sup> February, 2025.

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

**Sd/-**  
(R. K. PANDA)  
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 25<sup>th</sup> February, 2025  
GCVSR

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'SMC' Bench, Pune
5. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

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

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	24.02.2025		Sr. PS/PS
2	Draft placed before author	25.02.2025		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			