

**आयकरअपीलीयअधिकरण,इंदौरन्यायपीठ,इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER**  
**AND**  
**SHRI UDAYAN DAS GUPTA, JUDICIAL MEMBER**

**ITA No.590/Ind/2024**  
**Assessment Year:2012-13**

Tarun Kawadkar, LIG-2/137, Housing Board Colony, LaharpurBaghmugalia Bhopal	<b><u>बनाम/</u></b> <b>Vs.</b>	ITO 5(2) Bhopal
(Assessee/Appellant)		(Revenue/Respondent)
<b>PAN: BYWPK5929D</b>		
Assesseeby	Shri Ashish Goyal & N.D. Patwa, ARs	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	27.01.2025	
Date of Pronouncement	28.02.2025	

**आदेश/O R D E R**

**Per UDAYAN DAS GUPTA, J.M.:**

This appeal is filed by the assessee against the order of the Ld CIT ( A ) NFAC passed u/s 250 of the Act 61 , dated 10/06/2024, which has arisen from the Assessment order of the ITO 5(2), Bhopal, dated 12/12/2019, passed u/s 144 r.w. section 147 of the Act.

2. The grounds of appeal taken by the assessee are as follows :

*“1.The Id AO was not justified in passing the order, which is bad-in-law, void ab initio, barred by limitation, illegal, contrary to the facts and circumstances of the case, liable to be annulled.*

*2. The Id CIT(A) was not justified in confirming the order, which is bad-in-law, void ab initio, barred by limitation, illegal, contrary to the facts and circumstances of the case, liable to be annulled.*

3. *The ld CIT(A) was not justified in ex-parte dismissing the appeal of the appellant, without deciding the appeal on merits, and that a fair and meaningful opportunity was not available to the appellant to present his case.*

4. *The ld CIT(A) was not justified in confirming the addition of Rs. 22,85,800/- without considering the facts and circumstances of the case.*

3. The facts of the case are that the assessee is an individual and a salaried employee of **Geo Chem** in the designation of a senior accountant and as claimed his salary was below the taxable limit. As per AIR information the assessee has deposited Rs.22,85,800/- in his saving bank account with State Bank of India. The case was reopened u/s 147 of the Act and consequently notice issued u/s 148 of the Act and subsequent notices followed u/s 142(1) of the Act. During the assessment proceedings the bank statement of the assessee was obtained u/s 133(6) of the Act and the bank statement revealed cash deposit of Rs.22,85,800/- by the assessee. In compliance to the said notice the assessee has filed detailed submissions explaining the source of the cash deposits but the AO did not accept the same, because the explanation was not to his satisfaction and consequently, treated the cash deposit of Rs.22,85,800/- as unexplained money u/s 69A of the Act and determined the total income at Rs.22,85,800/- u/s 144/147 of the Act.

4. The matter was carried in first appeal and the Ld CIT ( A ) NFAC, in absence of any representation from the assessee and in absence of any explanation and submission regarding the source of cash deposits in bank account, dismissed the appeal in *limine* , and in absence of any documentary evidences being filed before him he never had the chance to adjudicate on merits of case .

5. Now the assessee is before the tribunal on the grounds contained in the memorandum of appeal. The Ld AR of the assessee submitted that Ld. CIT(A) was not justified in passing ex-parte order and the same was not an order on merits and he alleged that proper and fair opportunity of hearing was not provided by the Ld first appellate authority , and he prays for one

more opportunity to explain his case with supporting documentary evidences and prays for remand of the matter before JAO.

6. The Ld DR relied on the order of the Ld CIT(A) , but admitted that the order has been passed ex-parte by the Ld. CIT(A) and due to various reasons he has gone unrepresented .

7. We have heard the rival submission and considered the materials on record , and we are of the opinion , that the cash deposit of Rs.22,85,800/- made by the assessee needs to be satisfactorily explained , with documentary evidences, to the full satisfaction of the A.O. In the instant case no explanation whatsoever, has been filed by the assessee before the Ld. CIT(A), even though notices has been issued from the office of the Ld first appellate authority , in the department on line portal .

However, in the interest of justice , we are of the opinion that another opportunity should be allowed to the assessee, to explain the source of the cash deposit by the assessee , with supporting documentary evidences and as such we remand the matter back to the jurisdictional A.O. for fresh adjudication on merits of the case after allowing opportunity of being heard to the assessee and the assessee is also directed to file all necessary documentary evidences and supporting papers to explain his case of cash deposit in bank account , to the satisfaction of the A.O.

We also impose a cost of Rs.2,000/- (Two thousand) only on the assessee for total non-compliance in this case to be deposited with the Prime Minister's National Relief Fund, and evidence of such deposit to be produced before the jurisdictional AO. We set aside the matter at the risk and responsibility of the assessee.

8. As a result the appeal is allowed for statistical purpose.

Order pronounced in the open court on 28.02.2025.
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Sd/-

Sd/-

(B.M. BIYANI)  
ACCOUNTANT MEMBER  
**Indore**

(UDAYAN DAS GUPTA)  
JUDICIAL MEMBER

दिनांक/Dated : 28/02/2025  
Patel/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

By order

Sr. Private Secretary  
Income Tax Appellate Tribunal  
Indore Bench, Indore