

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “SMC” BENCH, AHMEDABAD**

**BEFORE DR. BRR KUMAR, VICE PRESIDENT &
Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.55/Ahd/2025
Assessment Year: 2017-18**

Chintal Sunilbhai Patel, Sardar Patel Society, P.O. Boriavi, Ta. Anand, Boriavi – 387 310 Dist. Anand [PAN – AVDPP 2420 M] (Appellant)	Vs.	The Income Tax Officer, Ward – 1, Anand S.P. Complex, 2 nd Floor, Anand - 388 001. (Respondent)
Assessee by	None	
Revenue by	Shri Sudhakar Verma, Sr. DR	
Date of Hearing	10.03.2025	
Date of Pronouncement	20.03.2025	

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER:

This appeal is filed by the Assessee against order dated 12.12.2023, passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the Assessment Year 2017-18.

2. The assessee has raised the following grounds of appeal:

- “1. *The Learned CIT-Appeals, (NFAC) has erred in law on facts in dismissing the appeal. The same is bad in law and deleted now.*
2. *Your appellant prays to add, amend, alter, modify or delete any grounds of appeal at the time of hearing.”*

3. The assessee is a Farmer. The assessee’s case was identified in “Cash Transactions, 2016” by the Income Tax Business application - Online Portal. As the assessee has not filed his return of income for the Assessment Year (A.Y.) 2017-18, notice under Section 142(1) of the Income Tax Act, 1961 was issued on 10.03.2018

and duly served to the assessee. In response to the same, the assessee did not file his return of income. On verification of the data, the Assessing Officer observed that during the demonetisation period i.e. from 09.11.2016 to 30.12.2016 the assessee deposited total cash of Rs.12,00,000/- in his bank account maintained at Anand Mercantile Co-operative Bank Limited. Information under Section 133(6) of the Act was called from the Bank. Since the assessee has not given any explanation, the Assessing Officer passed the Assessment Order under Section 144 of the Act thereby making addition of Rs.12,00,000/- as unexplained deposits during the demonetisation period.

4. Being aggrieved by the Assessment Order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. At the time of hearing, none appeared on behalf of the assessee, despite giving notice. After going through the records, it appears that there is a delay of 313 days in filing the present appeal for which the assessee has filed the affidavit for condonation of delay. Since the assessee is a Farmer and is not aware about the legal procedure and the explanation given in the affidavit dated 05.01.2025 appears to be sufficient and hence the delay is condoned.

6. As regards the order of the CIT(A), the same is passed ex-parte without taking into account the merits of the case. Therefore, it will be appropriate to remand back this matter to the file of the CIT(A) for proper adjudication of the issues on merits. The assessee will be given opportunity of hearing by following the principles of natural justice. If the assessee did not appear before the CIT(A), the CIT(A) will take cognisance of the Assessment Order and pass the order on merit.

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

Order pronounced in the open Court on this 20th March, 2025.

Sd/-
(DR. BRR KUMAR)
Vice President

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 20th March, 2025

PBN/*

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

By order

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*Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad*