

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. 31/PAN/2025
(A.Y. 2018-19)

Hareram Singh, 102,Kaivalya Residency, Budhwar peth, Tilakwadi, Belgaum-590006, Karnataka.	Vs .	ACIT-Central circle, Saraf Galli, Belgaum-590006, Karnataka. .
PAN .No. ABSPH5645K		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	None (letter 31-03-2025)
Revenue by	Shri.Captain Pradeep Arya.DR

सुनवाई की तारीख/Date of Hearing	02.04.2025
घोषणा की तारीख/Date of Pronouncement	03.04.2025

ORDER

PER PAVAN KUMAR GADALE, JM:

The appeal is filed by the assessee against the order of CIT(A)-2 Panaji passed u/sec 144 r.w.s 153C and u/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the exparte order of the CIT(A) sustaining the additions made by the Assessing officer.

2. The brief facts of the case are that, the assessee is working in the army and derives income from salary. The

assessee has filed the return of income for A.Y.2018-19 on 4-08-2018 disclosing a total income of Rs.5,16,290/- There was search u/sec132 of the Act conducted in the case of shri Gopal Annappa sambhji on 7-08-2018, in the search operations, it was found that the assessee has made investment in FDR and interest was received. Hence notice u/se 153C of the Act was issued and there was no proper compliance. Whereas the A.O found that the assessee has made 10 FDRs of Rs 1 Lakh each, aggregating to Rs.10 Lakhs and the explanations were called to substantiate the deposits. Since, partial details were filed and statement under section131 of the Act was recorded, hence the AO considering the information available on record has invoked the provisions of Sec144 of the Act and made addition of undisclosed investments in FDRs u/sec69A of the Act of Rs.10,00,000/-and Rs,20,000/- as undisclosed interest income and assessed the total income of Rs.16,86,291/- and passed the order u/sec 144 r.w.s153C of the Act dated 16.04.2021.

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, circumstances 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 Assessing Officer to adjudicate afresh and the assessee should be provided adequate opportunity of hearing and

shall cooperate in submitting the information. 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 03.04.2025.

Sd/-

**(GD PADMAHSHALI)
ACCOUNTANT MEMBER**

Panaji Dated: 03/04/2025

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			