

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. 52/PAN/2025
(A.Y. 2017-18)

Sanila Mol, 406-G, Vijay Niwas, Shanti nagar, Aquem Baixo, Navelim, Salcete-403601, Goa.	Vs .	I.T.O-Ward-3, Blessing Pioneer Cplx, Old Market, Opp:District Court, MarGoa-403601, Goa.
PAN/GIR No. BAQPM8101B		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	None(Letter dated 5-4-2025)
Revenue by	Shri.Narendar Reddy..Sr.DR

सुनवाई की तारीख/Date of Hearing	07.04.2025
घोषणा की तारीख/Date of Pronouncement	08.04.2025

ORDER

PER PAVAN KUMAR GADALE ,JM:

The assessee has filed the appeal against the order of the Addl/JCIT(A)-1 Nagpur passed u/sec144 and u/sec 250 of the Act.

2. At the time of hearing, it was found that there is a delay in filing the appeal before the Hon'ble Tribunal and the assessee has filed an affidavit for condonation of delay. Whereas, the facts mentioned in the affidavit are

reasonable and sufficient cause was explained and the Ld. DR has no specific objections. Accordingly, we condone the delay and admit the appeal. The assessee has raised the grounds of appeal challenging the ex-parte order of the CIT(A) sustaining the additions u/sec69A of the Act and income determined under presumptive basis.

3. The brief facts of the case are that, the assessee is engaged in the business of whole sale and retail grocery items and has not filed the return of income for A.Y.2017-18. The Assessing Officer (AO) based on the information from ITBA data found that, the assessee has made cash deposits in the bank accounts in the F.Y.2016-17 and the notice u/sec142(1) of the Act was issued to furnish the details and sources of cash deposits and there was no compliance. Whereas the A.O found that the assessee has made the cash deposits aggregating to Rs.5,34,000/- in the bank account in the F.Y.2016-17 and explanations were called to substantiate the deposits and further other credits in the bank account were remain unexplained. Since, no explanations/details were filed, the AO considering the information available on record has invoked the provisions of Sec.144 of the Act and made addition of (i) cash deposits of Rs.5,34,000/- u/sec69A of the Act and (ii) income determined under presumptive basis of Rs.6,58,808/- and finally assessed the total income of Rs.11,92,808/- and passed the order u/sec 144 of the Act dated 12.12.2019.

4. 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.

5. 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 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 Ld. CIT(A) has issued the notices of hearing referred at Page 5 Para 4 of the CIT(A) order but 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 disallowances by the A.O and there could be various reasons for non appearance which cannot be overruled. Therefore, considering the 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, set aside the order of the CIT(A) and remit the entire disputed issues to the file of the CIT(A) to adjudicate afresh on merits and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of appeal. And, we allow the grounds of appeal of the assessee for statistical purposes.

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

Order pronounced in the open court on 08.04.2025.

Sd/-
(GD PADMAHSHALI)
ACCOUNTANT MEMBER

Panaji Dated: 08/04/2025

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, Mumbai
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			