



**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH,
RAJKOT**

**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER**

आयकरअपीलसं./ITA No. 206 /RJT/ 2024

(निर्धारणवर्ष / Assessment Year: (2013-14)

(Hybrid Hearing)

Champhubhai Desabhai Vala At Dholariya, Tal. Dhari Amreli, Dholarva - 365630	Vs.	The ITO, ward-3(1)(4), Amreli C/o. Income Tax Office, "Ganga Bhuvan" Nr. Keriya Road, Railway Crossing, Amreli – 365601
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AMMPV3156G		
(Appellant)		(Respondent)

Appellant by : Ms. Devina Patel, Ld. AR

Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing : 26/02/2025

घोषणाकीतारीख/Date of Pronouncement : 22/04/2025

आदेश / ORDER

PER DINESH MOHAN SINHA, JM:

Captioned appeal filed by the assessee is directed against the order passed by the National Faceless Appeal Centre [(in short "NFAC/Ld. CIT(A)"] vide order dated 06.02.2024, which in turn assessment order passed by Assessment Unit, Income Tax Department / Assessing Officer under section 144 r.w.s. 147 of the Income Tax Act, 1961 (in short "the Act"), vide order dated 08.12.2017.

2. Grounds of appeal raised by the assessee:

1 The learned Commissioner (Appeals), National Faceless Appeal Centre, Delhi erred in dismissing the appeal of the Appellant.



2. The ITO, Ward - 3(1)(4), Amreli erred in issuing notice u/s 148 of the Act in the light of reasons recorded and thus assessment framed u/s 144r.w.s. 147 of the Act is bad in law.

3. On merits, the learned Commissioner (Appeals), National Faceless Appeal Centre, Delhi, erred in confirming addition of Rs. 22,10,864/- u/s 68 of the Act and thereby levying tax at rates specified u/s 115BBE of the Act.

4. The appellant craves leave to add, amend, alter and withdraw any ground of appeal anytime up to the hearing of this appeal.

3. Brief facts of the case that the appellant is an individual who has not filed return of income for the year 2013-14. The department has the information that during the Financial Year 2012-13, the appellant has deposited cash of Rs 21,90,000/- in the saving bank account maintained with Dena Bank, chalala Branch. Since, no return of income was filed by the appellant for the AY 2013-14, the case of the appellant was reopened u/s 147 of the Act. During the assessment proceedings the appellant was asked to furnish the details/explanations in respect of the cash deposit of Rs 21,90,000/-. In the present case postal department has reported that the appellant had not accepted the various statutory notices issued by the department. Accordingly in view this non compliance a final show cause notice was issued to the appellant but the same also not been complied. Even no return of income for the AY 2013-14 was filed in response to notice u/s 148 of the Act. After considering the fact of the case and material available on record, the AO has completed assessment proceeding and passed an Ex-parte order u/s 144 r.w.s. 147 of the Act on dated 08.12.2017. The AO added this amount of cash deposit of Rs 21,90,000/- to the total income of the appellant u/s 68 of the Act as the unexplained Cash credit. Aggrieved by the order, the appellant is in present appeal.



4. That the assessee has filed an appeal against the order of Ld. AO, vide order dated 08.12.2017 in the office of the CIT(A). The Ld. CIT(A) has issued the several notices for hearing but the assessee did not submit the requisite documents/details before the Ld. CIT(A). Therefore, the Ld. CIT(A) has dismissed the appeal.

5. That the assessee filed an appeal against the impugned order passed by the Ld. CIT(A), vide order dated 06.02.2024 before the Tribunal.

6. During the course of hearing, the Ld. AR of the assessee has submitted that the assessee could not comply with the notice because the assessee has no knowledge about the hearing of the case. Therefore, the Ld. AR of the assessee prayed that one more opportunity to be given to the assessee to represent the case before lower authority.

7. On the contrary, Ld. Sr. DR for the revenue on the order of the Ld. CIT(A) and not objected to the prayer of the Ld. AR of the assessee.

8. We have heard both the parties and perused the material available on record. We noted that the several notices have been issued by the Ld. CIT(A) for hearings of the case. We further note that the order of the CIT(A) is silent on service of notices upon the assessee. That the Ld. CIT(A) has dismissed the appeal of the assessee in limine without going into merits of the case. We note that the assessee has not made the compliance with the notices for hearing issued by the Ld. AO. That the assessment was framed u/s. 144 r.w.s. 147 of the I. T. Act by the Ld. AO. In interest of justice, we are of the view that an opportunity should be given to the assessee to present his case before lower authority, we set aside the order of the Ld. CIT(A)



order dated 06.02.2024 and the Ld. AO passed an order dated 08.12.2017 and remand the matter back to the file of the Ld. AO for fresh adjudication on merits. After giving due opportunity to the assessee and the assessee is further directed to the assessee to submit all the required documents/details/evidences in support of the income earned during the year.

In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 22-04-2025

Sd/-
(A. L. SAINI)
ACCOUNTANT MEMBER

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Rajkot

दिनांक/ Date: 22/04/2025

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot