

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

Rudersh Ghanshyam Prabhu, Tendulkar, Chodankar Building, Curchorem, Goa-403601.	Vs	ITO-Ward-1, Old Market, Margoa, Goa-403601.
PAN .No.ACYPT2802K		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Shri.Prashant Jain.AR
Revenue by	Smt.Rijula Uniyal.Sr.DR

सुनवाई की तारीख/Date of Hearing	05.05.2025
घोषणा की तारीख/Date of Pronouncement	06.05.2025

ORDER

PER PAVAN KUMAR GADALE, JM:

The appeal is filed by the assessee against the order of National Faceless Appeal Centre (NFAC) Delhi / CIT(A) passed u/sec143(3) and U/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the order of the CIT(A) sustaining the addition u/se 69A of the Act by the Assessing Officer.

2. The brief facts of the case are that, the assessee has filed the return of income for A.Y.2017-18 on 31.03.2018 disclosing a total income of Rs.7,53,890/-. The case was

selected for scrutiny under the CASS. The Assessing Officer (AO) based on the information from ITBA data found that, the assessee has made cash deposits in the bank accounts aggregating to Rs.17,66,500/- in the F.Y.2016-17 and the notice u/sec143(2) and u/sec142(1) of the Act was issued to furnish the details and sources of cash deposits. The assessee has filed the explanations and details mentioning the sources of deposits and the amount declared in PMGKY scheme. Whereas the A.O was not satisfied with the explanations and dealt on the provisions of the Act and made addition u/sec69A of the Act of Rs.17,66,500/- and finally assessed the total income of Rs.25,20,390/- and passed the order u/sec 143(3) of the Act dated 23.12.2019.

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 proper compliance by the assessee to notices. Therefore the CIT(A) considering the information on record has dismissed the appeal. Aggrieved by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

4. At the time of hearing, the Ld.AR submitted that the CIT(A) has erred in confirming the action of the Assessing officer overlooking the information of the assessment proceedings. Further the assessee has a good case on

merits and shall substantiate with the material evidences and prayed for an opportunity to explain before the lower authorities. Per Contra, the Ld.DR supported the order of the CIT(A).

5. We heard the rival submissions and perused the material on record. 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 passed the ex parte order. The CIT(A) has issued the notices of hearing on various dates referred at Page 2 of the order and there was no proper 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 addition made by the A.O and there could be various reasons for non appearance which cannot be overruled. Therefore, considering the facts 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) sustaining the addition made by the A.O and remit the disputed issue to the file of the CIT(A) to adjudicate afresh and the assessee should be provided adequate opportunity of hearing and shall cooperate in

submitting the information for early disposal of the Appeal. And, we allow the grounds of appeal of the assessee for statistical purpose.

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

Order pronounced in the open court on 06.05.2025.

Sd/-

**(GD PADMAHSHALI)
ACCOUNTANT MEMBER**

Panaji Dated: 06/05/2025

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			