

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

Uday Karchi, Post.Ainapur,Karchi Gully Taluka,Athani, Belgaum-591303, Karnataka.	Vs .	I.T.O Ward-4, Civil Hospital Road, Belgaum-590001. Karnataka.
PAN/GIR No. BEWPK2983K		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	None.
Revenue by	Shri.Sureshkumar C.B.Sr.DR

सुनवाई की तारीख/Date of Hearing	30.04.2025
घोषणा की तारीख/Date of Pronouncement	30.04.2025

ORDER

PER PAVAN KUMAR GADALE ,JM:

The assessee has filed the appeal against the order of the NFAC/CIT(A) Delhi passed u/sec143(3) r.w.s147 and u/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the ex-parte order of the CIT(A) sustaining the additions made by the Assessing Officer.

2. The brief facts of the case are that, the assessee has filed the return of income for the A.Y.2017-18 disclosing a total

income of Rs.1,60,940/- on 30.03.2018. The case was selected for scrutiny. The Assessing Officer (AO) based on the information found that the assessee has made cash deposits in the banks and has substantial agricultural income and the notice u/sec142(1) of the Act was issued to furnish the details and sources of investments/ deposits and there was compliance. Whereas the A.O found the cash deposits credits in the bank accounts maintained with (i) Union Bank of India (ii) Federal Bank and (iii) Syndicate Bank and explanations were called to substantiate the credits in the F.Y.2016-17. And the assessee has filed the details on various dates on the cash deposits, agricultural income and other details. Whereas the A.O was not satisfied with the explanations and dealt on the provisions and made additions u/sec69A of the Act aggregating to Rs.49,26,102/- and U/sec69C of the Act of Rs.6,88,488/- and finally assessed the total income of Rs.57,75,530/- and passed the order u/sec143(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 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 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 3 Para 3.1 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 additions 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.

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

Order pronounced in the open court on 30.04.2025.

Sd/-
(GD PADMAHSHALI)
ACCOUNTANT MEMBER

Panaji Dated: 30/04/2025

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			