

IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD "B" BENCH: HYDERABAD

BEFORE SHRI MANJUNATHA G, ACCOUNTANT MEMBER  
AND  
SHRI RAVISH SOOD, JUDICIAL MEMBER

ITA.No.292/Hyd./2025  
Assessment Year 2017-2018

Osman Mohammed, Hyderabad – 500 027. PAN ADMPM6133D	vs.	Income Tax Officer, Ward-4(1), Hyderabad. Telangana. PIN – 500 004
(Appellant)		(Respondent)

For Assessee :	Shri Mohd. Afzal, Advocate
For Revenue :	Shri Rakesh Chintagumpula, Sr. AR

Date of Hearing :	07.05.2025
Date of Pronouncement :	07.05.2025

**ORDER**

**PER MANJUNATHA G. :**

This appeal has been filed by the Assessee against the order dated 24.12.2024 of the learned CIT(A)-National Faceless Appeal Centre [in short the "NFAC"] Delhi, relating to the assessment year 2017-2018.

2. Briefly stated facts of the case are that, the appellant has not filed return of Income for the assessment

year 2017-2018. As per information available with the Department, the appellant had deposited cash of Rs.18,99,160/- in his bank account maintained with Deccan Urban Co-operative Bank during the demonetisation period. Notices u/s, 142(1) dated 14.12.2017 was issued to the appellant to prepare a correct return, failing which, the income of the appellant be assessable under the Income Tax Act, 1961 [in short "the Act"] during the previous year relevant to assessment year 2017-2018. However, the appellant neither filed his return of income nor explained source for cash deposit. The Assessing Officer issued one more notice u/sec.142(1) of the Act and called-upon the assessee to comply with the notice issued. Despite the said notice, the assessee did not comply with the notice issued u/sec.142(1) of the Act and, therefore, passed best Judgment assessment order u/sec.144 and determined the total income of the assessee at Rs.18,99,160/- vide his assessment order dated 05.12.2019.

3. On being aggrieved, the assessee carried the matter in appeal before the learned CIT(A). The learned

CIT(A) issued notice of hearing and fixed the date of hearing on 13.01.2021, for which, the assessee has filed his response and sought adjournment. The learned CIT(A) issued subsequent notices on various dates, but, no response from the assessee. Therefore, the learned CIT(A) disposed of the appeal filed by the assessee for non-prosecution and upheld the additions made by the Assessing Officer towards cash deposit into bank account.

4. Aggrieved by the order of the learned CIT(A), the assessee now in appeal before the Tribunal.

5. Shri Mohd. Afzal, Advocate-Learned Counsel for the Assessee referring to Form No.35 filed by the assessee for filing of an appeal before the learned CIT(A) submitted that, the assessee has given email-Id of mohdafzaladv@gmail.com for communication, whereas, the learned CIT(A) issued notice to [efile201833@gmail.com](mailto:efile201833@gmail.com). Since the learned CIT(A) issued notice to different email-ID, the notices issued are not received by the assessee to file his response. Further, the assessee is having sufficient evidences to explain the source of cash deposited into bank account in

the form of gold loan taken from various banks. He, therefore, submitted that, one more opportunity of hearing may be given to the assessee by remitting the matter back to the file of Assessing Officer to file relevant evidences to prove source of cash deposit.

6. Shri Rakesh Chintagumpula, Sr. AR, on the other hand, supporting the order of the learned CIT(A) submitted that, assessee neither filed his return of income nor explained source of cash deposit into bank account even though the case was listed for hearing on many occasions. Since the assessee could not respond to the notices issued by the appellate authority, the learned CIT(A) has rightly dismissed the appeal of assessee and, therefore, the order of the learned CIT(A) should be upheld.

7. We have heard both the parties, perused the material on record and the orders of the authorities below. There is no dispute with regard to the fact that assessee neither filed his return of income nor filed any details to explain source of cash deposit into bank account before the Assessing Officer and the learned CIT(A). The assessee did

not appear due to non-service of notice as claimed by the Learned Counsel for the Assessee. Learned Counsel for the Assessee further claims that the assessee has collected evidences to substantiate source for cash deposit into bank account and given a chance, he is ready to furnish all details to prove source of cash deposit. We find that, although, the assessee has given email-ID in Form-35, but, the learned CIT(A) issued notice to different email-ID and because of this reason, the assessee claims that notice issued by the learned CIT(A) are not served on the assessee. Since the assessment itself is ex-parte and that, the assessee did not get sufficient opportunity to explain his case before the learned CIT(A), in our considered view, the issue needs to be examined by the Assessing Officer afresh. Thus, we set aside the order of the learned CIT(A) and restore the matter back to the file of Assessing Officer for consideration. Needless to say, the assessee is directed to furnish relevant evidences before the Assessing Officer to substantiate it's case. Further, the assessee is also directed to pay a nominal cost of Rs.2000/- to the Prime Minister

Relief Fund for showing negligence in pursuing his case before the Assessing Officer and the learned CIT(A) and furnish relevant evidence of payment of cost receipt to the Registry of the Tribunal. With these observations, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open Court on 07.05.2025.

Sd/-  
[RAVISH SOOD]  
JUDICIAL MEMBER

Sd/-  
[MANJUNATHA G]  
ACCOUNTANT MEMBER

Hyderabad, Dated 07<sup>th</sup> May, 2025

VBP

Copy to

1.	Osman Mohammed, 3-3-53/6, Kachiguda, Hyderabad. PIN – 500 027. Telangana.
2.	Income Tax Officer, Ward-4(1), IT Towers, Hyderabad. Telangana. PIN – 500 004
3.	The DR ITAT “B” Bench, Hyderabad.
4.	Guard File.

/By Order//

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