

**IN INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE SHRI. LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND SHRI. KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.259/Bang/2025
Assessment Year :2015-16

Shri. Ahmed Ulla Khan, AkbariaManjil, Taluk Office Road, New PET Anekal Taluk, Bangalore - 562106. PAN :AQHPK 1622 M	Vs.	ITO, Ward-2(1)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Shiva Kumar, CA
Revenue by	:	Ms. Neha Sahay, JCIT(DR)(ITAT), Bangalore.

Date of hearing	:	09.04.2025
Date of Pronouncement	:	16.05.2025

ORDER

Per Laxmi Prasad Sahu, Accountant Member :

This appeal filed by the assessee challenging the ex-parte Order passed by the CIT(A) vide Order dated 11.11.2024.

2. Briefly stated, the facts of the case are that in the income tax department had information that assessee has deposited substantial amount of cash of Rs.64,43,200/- in the SBI Bank Account but the assessee has not filed return of income. Accordingly, notice under section 147/148 of the Act was issued to the assessee after obtaining approval for issuance of notice from the competent authority. Accordingly, the case was reopened and notice under section 148 of the Act, dated 30.03.2022 was issued to the assessee to file return of income but

the assessee did not file his return of income. Subsequently, other notices under section 142(1) of the Act were issued to the assessee. However, assessee did not respond to any of the notices issued to the assessee. Thereafter, the case was transferred under section 144b(8) of the Act to the jurisdictional AO for completion of pending assessment consequent to the receipt of information from National E-Assessment Centre. Notice under section 142(1) of the Act was issued to the assessee on 07.02.2023 and it was posted for hearing on 20.02.2023. Notice under sections 148 and 142(1) of the Act were served to the assessee physically but there was no response from the assessee's side. Thereafter, show cause notice was issued to the assessee on 15.02.2023 seeking explanation as to why assessment should not be completed under section 144 of the Act and reply was to be filed by 28.02.2023 but there was no response. In the meantime, information was called from the bank under section 133(6) of the Act. In response to notice issued under section 133(6) of the Act, The bank statements and KYC details of the assessee were received from SBI. On perusal of the bank statement, AO was sure that the assessee has deposited cash of Rs.64,43,200/- for the Financial Year 2014-15 but no return was furnished. For want of explanation and after giving opportunity to the assessee ,the AO completed the assessment under section 144 of the Act treating it was unexplained credit of Rs.64,43,200/- under section 68 of the Act and completed the assessment under section 147 r.w.s. 144 of the Act.

3. The above notices were sent through ITBA portal. The learned CIT(A) observed that after expiry of one year six months from the date of filing of appeal, assessee has not furnished any documents related to the appeal even after giving opportunity and there was no response of the e notices and he confirmed the Order of the AO.

4. Aggrieved from the above Order, assessee filed appeal before the Tribunal. The learned Counsel submitted that the notice issued by the learned

CIT(A) was in the name of previous auditor email ID and he did not respond. He further submitted that for non-responding to the notice by the previous auditor why the assessee should suffer and take unnecessary tax burden. The intention was not to disrespect the income tax notice issued by the Revenue authorities and he undertook that if a chance is given to the assessee, assessee shall substantiate his case with documentary evidence.

5. The learned DR relied on the Order of the lower authorities and submitted that various opportunities were given at both the level of proceedings. However, there is continuously disregarding of notices of the Revenue authorities. She objected for providing further chance to the assessee because of assessee's non-chalant attitude of the assessee.

6. Considering the rival submissions, the case was opened under section 147/148 of the Act. Assessee has not filed return of income in spite of depositing cash of Rs.64,43,200/- in his SBI account in spite of giving various opportunities to the assessee, assessee did not respond to any of the notices issued by the AO and even to the notices issued by the learned CIT(A). The learned CIT(A) has given 4 opportunities to the assessee and submitted that notices were issued through ITBA portal. The learned AR submitted that the notices were served on the email ID of the auditor who did not respond to the notices issued by the learned CIT(A). We noted from Form 35 that notices were issued by the learned CIT(A) as email id provided in Form 35. In FORM No. 36 the assessee has quoted email address which is shivakumr@sgrmandco.in. and undertook that the notices may be sent on this email address. Before us, during the course of hearing, learned Counsel undertook that if a chance is given to the assessee and further notices are send to the email provided in From 36 noted supra, assessee shall comply with the notices issued by the Revenue authorities. Considering the facts and circumstances of the case and in the interest of natural justice, we are remitting the issue back to the file of the AO for fresh decision and decide the

issue as per law. AO is directed to give reasonable opportunity of being heard and assessee shall provide necessary documents to the AO and no second leniency shall be granted to the assessee.

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

Pronounced in the court on the date mentioned on the caption page.

Sd/-

(KESHAV DUBEY)
Judicial Member

Sd/-

(LAXMI PRASAD SAHU)
Accountant Member

Bangalore,

Dated : 16.05.2025.

/NS/*

Copy to:

1. Appellant
2. Respondent
3. Pr.CIT4.CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.